

Gypsum Fire Protection District

2022

FISCAL BUDGET



Approved by the Board of Directors

November 17, 2021

Gypsum Fire Protection District
Budget Message
2022

This budget includes specific elements required by the law. The following are some of those elements.

- The budget must balance. Expenditures shall not exceed anticipated revenues.
- The expenditure data must show the objects of expenditures (i.e. what the money is spent on), and the anticipated revenue must show its different sources.
- The budget must show a beginning balance which is entered as anticipated revenue and includes all unexpected surpluses from the previous years, unencumbered ending fund balances, and all investments and deposits.
- The budget must include a “budget message.” This message must include the budgetary method used and a description of the services to be delivered during the budget year.
- The Gypsum Fire Protection District uses a modified accrual accounting method for all financial records, including the 2021 budget

The Gypsum Fire Protection District is a combination department of paid and volunteer members: eight (8) full-time paid members and nine (9) part-time paid members. The staff includes five (5) engineers, four (4) lieutenants, one (1) captain, one (1) chief, six (6) firefighters and twenty (12) volunteer members to handle the 725+ alarms during 2021 and their administrative requirements. Voters passed a de-Brucing measure in November of 1995 to help the District meet its budgetary needs.

- The district provides all-hazard emergency response to 455 square miles in both Eagle and Garfield counties, and runs approximately seven hundred (750) 911-based calls, plus special events and training in addition.
- Gypsum Fire Protection District has a certified mill levy of 10.48 mills (\$1,820,563) combined total for Eagle and Garfield County for general operating budget for 2022.
- Gypsum Fire Protection District has a certified mill levy of 0.057 mills (\$9,902) combined total for Eagle and Garfield County to for refunds and abatements.
- Gypsum Fire Protection District has a certified mill levy of 0.036 mills (\$6,254) combined total for Eagle and Garfield County to for offsetting the Residential Assessment Rate.
- The amount levied for general operating expenses includes \$22,704 to be transferred to the District’s Volunteer Firefighter’s Pension Fund.
- The District will apply for state matching funds from the State of Colorado to help fund its Volunteer Firefighters Pension Fund for 2022.
- Gypsum Fire Protection entered into a Lease Agreement for \$1,200,000 with Alpine Bank in 2009 for the construction of Station 14 and a storage facility in Dotsero. The lease agreement will be completed in 2029, with a yearly expenditure of \$96,899 due in 2021. In September of 2021, the District renegotiated a 4% interest rate with Alpine bank lowering the yearly payment to \$93,991.16 for 2022 then dropping to \$91,687 until ending in 2029.
- The District maintains an impact fee program which imposes fees on new development. This is used to partially fund the Capital lease payment with Alpine Bank and, as funds permit, other capital projects. The District plans on conducting an Impact Fee study in 2022 which may result in rate adjustments.

2021 saw Gypsum Fire Protection District continuing to climb out of the Great Recession. The mill levy increase approved in 2016 provided additional property tax revenue for the District, part of which also included increases in property values as a whole. This was used to address staffing and 10+ years of deferred maintenance.

Impact fees collected by Eagle County and the Town of Gypsum have increased as the result of population growth. The increase in impact fees in 2021 made it possible to make a \$0 general fund contribution this year and in 2022, the general fund will not have to contribute any additional monies to fund the lease payment on the building and improvements completed in 2009.

In November of 2018, voters approved an adjustable mill levy rate to offset the negative impacts of the Gallagher amendment. This will be the third year that this offset will take place as the residential assessment rate is adjusted down to 7.15% from 7.2%.

Increase in revenue due to assessment values performed by the county Assessors office.

In 2019, the District experienced the retirement of the 20+ yr veteran Captain. This allowed for the hiring of an FTE Engineer to help round out the shifts. This created a cost savings to the district. This helps fulfill the service model the District promised to its constituents when the mill levy increase passed. There are now 6 people who are on a rotating 48-hour schedule, making coverage more consistent throughout the week and maintaining minimal staffing of 2-3 responders on responses. To ensure competitive compensation, the 2022 budget includes an estimated 4% increase for the staff. The District has begun to hire an additional Chief Officer to increase coverage. An additional part-time inspector position was added to help with fire prevention activities.

2020 and 2021 was a difficult year for the membership as COVID-19 has caused challenges in operations. Unexpected expenses have been incurred but reimbursement from grants have been pursued. COVID is expected to continue into most of 2022. This required a refocus of resources to the mental health of the organization. This focus will continue in future years as a EAP program and resources become available to the membership.

The District was successful in purchasing a new Type 3 Fire Engine (wildland urban interface) to increase the District's response capabilities to the WUI areas of the district. Utilizing the favorable carry forward from previous years and planned capital replacement funds, the District worked to purchase a demo/stock pumper from Boise Mobile Equipment (BME) in 2021. The purchase came in under budget that had been set at \$400,000 for the apparatus including tools, and equipment. The District will look for opportunities in the upcoming years to start replacing 1 of its tactical water tenders that 31 years old.

Identified as an immediate need, the District is now going to focus on staffing. Volunteerism continues to decline and the cost of living in the area continues to create a hardship for volunteers to have time available to commit to the District. We continue to see both paid and volunteers moving farther and farther away to find affordable housing. This also impacts call back abilities for larger incidents. We are also seeing a culture shift in the industry resulting in a balanced lifestyle between work and days off. All this combined reinforces the need to address staffing needs.

Focus on equipment, personnel, and training to keep staff prepared for the kinds of incidents the industry is experiencing will continue in 2022. As a part of training, overtime will increase to cover personnel's absences to attend those. Further funds will also be dedicated to capital replacement as the department saves for expected replacement of equipment. Gypsum Fire is dedicated to continuing a broad focus on our valley cooperators by both contributing to, and using, those networks to be of benefit for the Department and our constituents.

Gypsum Fire Protection District
 Combined Balance Sheet
 As of October 31, 2021

		General Fund	Capital Projects Fund
Cash			
10100.000.10	COLOTRUST General Fund	\$ 1,501,248.13	\$ -
10100.100.10	COLOTRUST Scholarship Account	11,513.00	-
10100.100.20	COLOTRUST Capital Improvement	-	102,531.31
10200.100.10	Alpine Bank Operating Account	301,070.33	-
10200.100.20	Alpine Bank Capital Improvement	-	378,067.12
10400.100.10	COLOTRUST Contingency	398,972.30	-
10400.200.10	COLOTRUST Capital Replacement	68,849.52	-
10500.000.10	Petty Cash	196.60	-
11700.000.10	Accounts Receivable / ODA	5,298.71	-
10600.000.10	Cash With Treasurer	-	-
	Due To Due From	(25.00)	25.00
		<u>2,287,123.59</u>	<u>480,623.43</u>
Accounts Receivable			
11700.000.10	Accounts Receivable / ODA	-	-
11700.000.20	Accounts Receivable - Impact Fees	-	0.29
11800.000.10	Prepaid Expense	37.10	-
12000.000.10	Property Tax Receivable	1,625,963.00	-
		<u>1,626,000.10</u>	<u>0.29</u>
Total Assets		<u>3,913,123.69</u>	<u>480,623.72</u>

Gypsum Fire Protection District
 Combined Balance Sheet
 As of October 31, 2021

		General Fund		Capital Projects Fund
Liability				
Current Liabilities				
20200.000.10	Accounts Payable	1,405.67		-
20400.000.10	Outstanding Checks	3,846.13		-
21500.000.10	Accrued Sick Pay	20,243.11		-
21700.300.10	Payroll Liabilities	4,721.10		-
	Deferred Revenue	15,000.00		-
22000.000.10	Deferred Property Tax	1,625,963.00		-
		<u>1,671,179.01</u>		<u>-</u>
	Total Liabilities	<u>1,671,179.01</u>		<u>-</u>
Net Assets				
27200.200.20	Fund Balance Capital Improvement			
	Unassigned	-		477,623.72
	Assigned - Emergency Reserve			3,000.00
27200.000.10	Fund Balance General Fund			
	Assigned - Scholarships	11,508.22		-
	Assigned - Emergency Reserve	66,900.00		-
	Unassigned	2,163,536.46		-
	Investment in FA Net of Debt	-		-
	Total Net Assets	<u>2,241,944.68</u>		<u>480,623.72</u>
	Total Liabilities & Net Assets	<u>\$ 3,913,123.69</u>		<u>\$ 480,623.72</u>

Gypsum Fire Protection District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Actual, 2020 & As of YTD through October 31, 2021
Original Budget 2021 & Proposed budget 2022

	Actual 2020	Actual 2021 10/31/2021	Budget 2021 Original	Variance Favorable (Unfavorable)	Percent of Original Budget	Budget 2022 Proposed	2022 Budget Over (Under) 2021 Budget	
Revenues								
31100.200.10	Property Tax - Current	\$ 1,612,785.14	\$ 1,608,283	\$ 1,620,489	\$ (12,206.09)	100%	\$ 1,820,563	\$ 200,074
31100.300.10	Property Tax - Abatement	(6,156.78)	(40.08)	928	(968.08)	-1%	9,902	8,974
	Property Tax - Gallagher Adjustment			5,875	(5,875.00)	0%	6,254	379
	Property Tax - Personal Property						2,765	
31100.400.10	Property Tax - Delinquent	1,749.97	483.38	-	483.38	792%	-	-
31200.000.10	Specific Ownership Taxes	80,911.03	69,595.29	55,200	14,395.29	126%	55,200	-
31200.500.10	Property Tax - Current Interest	1,919.84	1,857.44	2,200	(342.56)	84%	2,200	-
31200.600.10	Property Tax - Abatement Interest	(63.36)	(98.77)	-	(98.77)	29930%	-	-
31200.700.10	Veterans Exemption	591.46	665.37	212	453.37	314%	212	-
31900.200.10	Property Tax - Delinquent Interest	544.03	46.36	-	46.36	51%	-	-
36000.000.10	Miscellaneous Revenue	10,157.91	101.28	-	101.28	128%	-	-
36000.100.10	Out of District Calls	96,793.07	8,475.16	5,000	3,475.16	170%	5,000	-
36100.100.10	Interest Earnings	15,727.60	841.26	18,200	(17,358.74)	5%	18,200	-
36700.200.10	Donations	10,120.00	10,000.00	-	10,000.00	50000%	-	-
36700.500.10	Plan Review	216.00	-	-	-	-	-	-
36700.600.10	Reimbursable Income	13,920.39	276.65	-	276.65	61%	-	-
36700.700.10	Permits and Fines	285.00	1,952.00	-	1,952.00	-	-	-
36900.000.10	Grant Proceeds	200,673.78	1,569.83	-	-	-	-	-
37100.000.10	Space Rental Dotsero	5,000.00	1,000.00	-	1,000.00	-	-	-
37200.000.10	Application Fee	316.80	(44.75)	250	(294.75)	-18%	250	-
39700.000.10	Sale of Fixed Assets	-	28,000.00	-	28,000.00	-	-	-
		2,045,491.88	1,732,963.33	1,708,354	23,039.50	101%	1,920,546	209,427
Expenditures								
Operations								
Wages & Volunteer Compensation								
77000.000.10	Wages	666,251.46	582,679.28	703,336	120,657.12	83%	800,186	96,850
77000.100.10	Volunteer Reimbursements	18,370.13	10,835.38	20,000	9,164.62	54%	15,000	(5,000)
77100.300.10	Holiday Pay	5,164.81	4,211.21	14,000	9,788.79	30%	14,000	-
77100.400.10	Overtime	32,433.65	63,832.02	35,000	(28,832.02)	182%	35,000	-
77100.500.10	Bonus	8,000.00	-	8,000	8,000.00	0%	8,750	750
76100.000.10	Incentives - Volunteer	1,203.55	1,406.70	4,000	2,593.30	35%	5,500	1,500
Benefits								
77400.000.10	Taxes FICA&Medicare	20,642.37	17,772.53	19,665	1,892.83	90%	20,565	900
77500.000.10	FPPA Death & Disability	14,691.85	13,831.36	15,417	1,585.60	90%	20,224	4,807
78200.000.10	FPPA Volunteer Contribution	22,704.00		22,704	22,704.00	0%	23,000	296
77700.000.10	State Unemployment Tax	2,184.04	1,723.94	2,110	386.22	82%	2,445	335
78000.000.10	Group Health Insurance	103,113.40	97,991.36	112,427	14,435.76	87%	169,828	57,401
78100.000.10	Health / Fitness	500.00	-	7,423	7,423.00	0%	6,200	(1,223)
78200.000.10	Pension Contribution FPPA	41,972.44	61,892.32	44,050	(17,842.08)	141%	62,045	17,995
78400.000.10	457 FPPA	14,492.24	13,611.41	19,419	5,807.47	70%	8,794	(10,625)
72600.000.10	Insurance - Workers' Compensation	19,422.00	20,377.34	19,262	(1,115.34)	106%	28,000	8,738
72700.000.10	Medical Expenses	950.00	190.00	4,600	4,410.00	4%	4,990	390
74600.000.10	Travel and Meals In house	601.58	1,053.21	1,500	446.79	70%	1,500	-
74600.100.10	Travel and Meals Conference	1,088.79	1,568.77	5,000	3,431.23	31%	11,000	6,000
74400.000.10	Training	4,346.99	6,246.21	17,650	11,403.79	35%	24,274	6,624
Admin								
70100.000.10	Audit Fees	8,000.00	8,150.00	8,200	50.00	99%	8,200	-
71400.000.10	Treasurer Fees	47,951.47	47,961.33	48,819	857.43	98%	56,907	8,088
73000.000.10	Professional Services	15,471.81	8,949.40	55,100	46,150.60	16%	45,560	(9,540)
70500.000.10	Bank Charges	560.00	460.00	-	(460.00)	-	-	-
72800.000.10	Interest and Penalties	-	-	-	-	-	-	-
75600.000.10	Board Meetings	121.06	579.42	600	20.58	97%	960	360
73400.000.10	Office Expense	2,380.09	2,208.72	12,200	9,991.28	18%	20,300	8,100
70200.000.10	Intergovernmental Support Agreement	71,024.52	65,923.19	77,800	11,876.81	85%	113,940	36,140

Gypsum Fire Protection District
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Actual, 2020 & As of YTD through October 31, 2021
Original Budget 2021 & Proposed budget 2022

	Actual 2020	Actual 2021 10/31/2021	Budget 2021 Original	Variance Favorable (Unfavorable)	Percent of Original Budget	Budget 2022 Proposed	2022 Budget Over (Under) 2021 Budget
Operating							
Equipment & Supplies							
70600.000.10							
71000.000.10	243.82	794.86	2,000	1,205.14	40%	800	(1,200)
73100.000.10	2,335.28	2,396.04	2,500	103.96	96%	2,500	-
73600.000.10	1,223.50	1,473.59	2,108	634.41	70%	3,056	948
73600.000.10	11,493.11	9,139.88	13,824	4,684.12	66%	14,817	993
71600.000.10	7,560.05	12,461.41	19,797	7,335.59	63%	15,295	(4,502)
71600.100.10	463.65	1,197.00	3,090	1,893.00	39%	840	(2,250)
71700.000.10	955.72	155.83	500	344.17	31%	500	-
74800.000.10	11,952.22	4,479.14	15,260	10,780.86	29%	18,235	2,975
74900.000.10	13,393.27	16,883.66	28,135	11,251.34	60%	38,239	10,104
Insurance							
71800.000.10	875.00	-	4,310	4,310.00	0%	4,310	-
72000.000.10	21,060.31	22,321.43	17,000	(5,321.43)	131%	17,000	-
Telephone & Utilities							
74200.000.10	4,713.68	3,832.80	5,040	1,207.20	76%	5,640	800
74200.100.10	7,851.70	5,196.19	8,960	3,763.81	58%	9,780	820
75000.000.10	10,016.00	6,425.43	9,540	3,114.57	67%	9,540	-
75100.000.10	2,433.55	1,815.65	2,282	466.35	80%	2,282	-
Repairs & Maintenance							
71200.000.10	1,673.95	367.45	1,000	632.55	37%	1,000	-
70400.000.10	4,901.59	14,060.11	24,910	10,849.89	56%	12,319	(12,591)
70400.100.10	30.60	1,941.51	1,450	(491.51)	134%	950	(500)
75200.000.10	8,960.20	11,093.02	9,887	(1,206.02)	112%	9,887	-
75300.000.10	17,095.00	24,645.21	37,160	12,514.79	65%	23,740	(13,420)
75400.000.10	-	-	7,400	7,400.00	0%	5,100	(2,300)
75500.000.10	8,944.15	5,471.50	11,500	6,028.50	48%	13,500	2,000
Other							
73000.100.10	21,158.68	20,005.46	21,000	994.54	95%	23,000	2,000
74700.000.10	974.57	2,816.04	-	-	-	-	-
74400.100.10	541.27	903.00	3,000	2,097.00	30%	2,000	(1,000)
Capital							
56300.000.10	-	-	16,000	16,000.00	0%	10,500	(5,500)
56400.200.10	5,170.08	-	17,000	17,000.00	0%	17,000	-
56500.000.10	492,935.22	366,610.53	408,000	41,389.47	90%	10,000	(398,000)
56500.800.10	223,379.22	-	125,000	125,000.00	0%	125,000	-
56700.000.10	22,291.32	-	5,000	5,000.00	0%	5,600	600
80700.000.10							
Transfer to Impact Fund							
Total Expenditures	<u>2,028,268.96</u>	<u>1,569,941.84</u>	<u>2,100,935.88</u>	<u>533,810.08</u>	<u>75%</u>	<u>1,909,598</u>	<u>(191,338)</u>
Revenue Over (Under) Expenditures	<u>17,222.92</u>	<u>163,021.49</u>	<u>(392,581.88)</u>	<u>556,849.58</u>		<u>10,948</u>	<u>(403,530)</u>
Beginning Fund Balance	2,061,700.68	2,078,923.19	1,621,293.00	457,630.19		1,686,342	
Ending Fund Balance	<u>\$ 2,078,923.60</u>	<u>\$ 2,241,944.68</u>	<u>\$ 1,228,711.12</u>	<u>\$ 1,014,479.77</u>		<u>\$ 1,697,290</u>	

Gypsum Fire Protection District
 Capital Projects Fund
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Actual, 2020 & As of YTD through October 31, 2021
 Original Budget 2021 & Proposed budget 2022

	Actual 2020	Actual 2021 10/31/2021	Budget 2021 Original	Variance Favorable (Unfavorable)	Percent of Original Budget	Budget 2022 Proposed	2022 Budget Over (Under) 2021 Budget	
Income								
Other Revenue								
36000.000.20								
	\$ 85,206.41	283,522.68	\$ 16,313	\$ 267,209.68	1738%	\$ 16,313	\$ -	
36000.100.20	Impact Fees	681.17	707	(643.11)	9%	707	0	
	Interest Earnings							
	<u>85,887.58</u>	<u>283,586.57</u>	<u>17,020.00</u>	<u>266,566.57</u>	<u>1666%</u>	<u>17,020</u>	<u>-</u>	
Expense								
General & Admin Expenses								
Operations								
70500.000.20								
		-	-	-		-	0	
72000.000.20	Bank Charges							
	1,398.60	5,670.17	110	(5,560.17)	5155%	110	0	
72100.000.20	Collection Fee - Town of Gypsum							
	916.60	-	390	390.00	0%	390	0	
	Collection Fee - Eagle County							
Debt Service								
66500.000.20	Debt Service - Principal	58,506.97	61,455.72	53,027	(8,428.72)	116%	53,027	0
67000.000.20	Debt Service - Interest	37,158.40	34,209.65	42,638	8,428.35	80%	42,638	0
	Total Expenditures	<u>97,980.57</u>	<u>101,335.54</u>	<u>96,165.00</u>	<u>(5,170.54)</u>	<u>94%</u>	<u>96,165</u>	<u>-</u>
	Revenue Over (Under) Expenditures	<u>(12,092.99)</u>	<u>182,251.03</u>	<u>(79,145.00)</u>	<u>261,396.03</u>		<u>(79,145)</u>	
	Beginning Fund Balance	310,465.68	298,372.69	298,163.00	209.69	480,624		
	Ending Fund Balance	<u>\$ 298,372.69</u>	<u>\$ 480,623.72</u>	<u>\$ 219,018.00</u>	<u>\$ 261,605.72</u>	<u>401,479</u>		

**Gypsum Fire Protection District
Resolution to Adopt Budget**

WHEREAS, the Board of Directors of the Gypsum Fire Protection District has appointed a budget committee to prepare and submit a proposed 2022 budget to the Board at the proper time; and

WHEREAS, such budget committee has submitted a proposed budget to this Board on or before October 15, 2021 for its consideration; and

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at the designated place, and a public hearing was held on November 17, 2021 and interested electors 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 adjusted in the revenues so that the budget remains in balance, as required by law,

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Gypsum Fire Protection District:

1. That estimated expenditures for each fund are as follows:

General Fund	\$1,909,598
Capital Projects Fund	\$96,165

2. That estimated revenues for each fund are as follows:

General Fund

Fund Balance Forward	\$1,686,342
From Sources other than General property tax	\$ 81,062
From the general property tax levy	<u>\$1,839,484</u>
Total General Fund	\$3,606,888

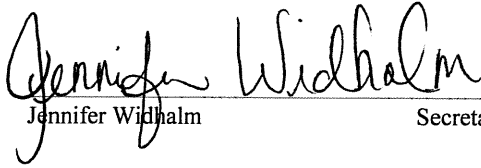
Capital Projects Fund

Fund Balance Forward	\$ 480,624
From sources other than general property tax	<u>\$ 17,020</u>
Total Capital Projects Fund	\$ 497,644

3. That the budget as submitted, amended, and herein summarized by fund, and the same is hereby approved and adopted as the budget of the Gypsum Fire Protection District for the 2022 fiscal year.

4. That the budget as hereby approved and adopted shall be certified by the Treasurer and/or President of the District, and is made a part of the public records of the District

Adopted this 17th day of November, 2021


Jennifer Widhalm Secretary


William Baxter President

**Gypsum Fire Protection District
Resolution to Appropriate Sum of Money**

WHEREAS, the Board of Directors of Gypsum Fire Protection District has adopted the 2022 annual budget in accordance with the local Government Budget Law on November 17, 2021 and

WHEREAS, the Board of Directors of the District has made provision therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget, and

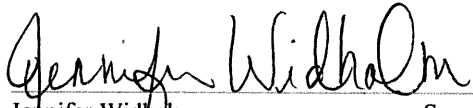
WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, so as not to impair the operations of the District.

NOW, THEREFORE, BE IT RESOLVED BY the Board of Directors of the Gypsum Fire Protection District:

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

General Fund	\$ 1,909,598
Capital Projects Fund	\$ 96,165

ADOPTED this 17th day of November, 2021



Jennifer Widhalm Secretary



William Baxter President

Gypsum Fire Protection District

Resolution to Set Mill Levies

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

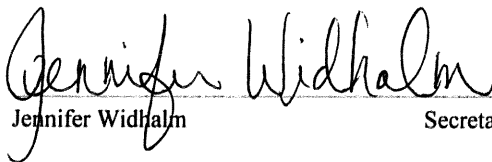
WHEREAS, the amount of money necessary to balance the budget from property taxes for general operating expenditures is \$1,820,563 together with abatements in the amount of \$9,902 and a tax revenue adjustment of \$6,254 and

WHEREAS, the 2020 valuation for assessment for the District, as certified by the Eagle and Garfield County Assessor is \$169,941,660 and \$3,776,210 respectively and totaling \$173,717,870 for the District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Gypsum Fire Protection District.

1. That for the purpose of meeting all general operating expenditures of the District during the 2022 budget year, there is hereby levied a tax of 10.48 mills upon each dollar of the total valuation for assessment of all taxable property within the District to raise \$1,820,563.
2. That for abatement purposes, there is hereby levied a tax levy of .057 mills upon each dollar of the total valuation for assessment of all taxable property to raise \$9,902.
3. That for tax revenue adjustment, there is hereby levied a tax levy of .036 mills upon each dollar of the total valuation for assessment of all taxable property to raise \$6,254.
4. That the Treasurer and/ or President of the District is hereby authorized and directed to certify to the County Commissioners of Eagle County and Garfield County, State of Colorado, the mill levies for the District as hereinabove determined and set, or as adjusted, if necessary, upon receipt of the final (December) Certification of Valuation from the Eagle and Garfield County Assessor

ADOPTED this 17th day of November, 2021


Jennifer Widhalm

Secretary



William Baxter

President

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Eagle, Colorado.

On behalf of the Gypsum Fire Protection District,

(taxing entity)^A

the Board of Directors

(governing body)^B

of the Gypsum Fire Protection District

(local government)^C

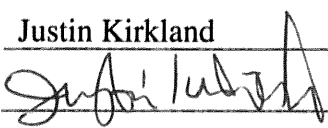
Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 175,863,790 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

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: \$ 175,863,790 (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

Submitted: 12/07/21 for budget/fiscal year 2022. (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	<u>10.480</u> mills	<u>\$ 1,843,052</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	10.480 mills	\$ 1,843,052
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	<u>.055</u> mills	<u>\$ 9,673</u>
7. Other ^N (specify): <u>Gallagher Tax Adjustment</u>	<u>.035</u> mills	<u>\$ 6,155</u>
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	10.570 mills	\$ 1,858,880

Contact person: (print) Justin Kirkland Daytime phone: (970) 524-7101

Signed:  Title: Fire Chief

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).

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Garfield, Colorado.

On behalf of the Gypsum Fire Protection District,

(taxing entity)^A

the Board of Directors

(governing body)^B

of the Gypsum Fire Protection District

(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 3,756,800 assessed valuation of:

(GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form 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: \$ 3,756,800

(NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

Submitted: 12/07/21 for budget/fiscal year 2022
(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	<u>10.480</u> mills	\$ <u>39,371</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	10.480 mills	\$ 39,371
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	<u>.055</u> mills	\$ <u>207</u>
7. Other ^N (specify): <u>Gallagher Tax Adjustment</u>	<u>.035</u> mills	\$ <u>131</u>
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	10.570 mills	\$ 39,709

Contact person: (print) Justin Kirkland Daytime phone: 970-524-7101
 Signed: [Signature] Title: Fire Chief

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).

Gypsum Fire Protection District
 Combined Balance Sheet
 As of October 31, 2022

		General Fund	Capital Projects Fund
Cash			
10100.000.10	COLOTRUST General Fund	\$ 1,927,771.80	\$ -
10100.100.10	COLOTRUST Scholarship Account	11,635.86	-
10100.100.20	COLOTRUST Capital Improvement	-	104,910.92
10200.100.10	Alpine Bank Operating Account	565,488.52	-
10200.100.20	Alpine Bank Capital Improvement	-	376,171.02
10400.100.10	COLOTRUST Contingency	403,227.34	-
10400.200.10	COLOTRUST Capital Replacement	69,583.78	-
10500.000.10	Petty Cash	196.60	-
11700.000.10	Accounts Receivable / ODA	12,185.44	-
10600.000.10	Cash With Treasurer	-	-
	Due To Due From	175.12	(175.12)
		2,990,264.46	480,906.82
Accounts Receivable			
11700.000.10	Accounts Receivable / ODA	-	-
11700.000.20	Accounts Receivable - Impact Fees	-	0.29
11800.000.10	Prepaid Expense	-	-
12000.000.10	Property Tax Receivable	1,625,963.00	-
		1,625,963.00	0.29
Total Assets		4,616,227.46	480,907.11

Gypsum Fire Protection District
 Combined Balance Sheet
 As of October 31, 2022

		General Fund	Capital Projects Fund
Liability			
Current Liabilities			
20200.000.10	Accounts Payable	1,603.08	-
20400.000.10	Outstanding Checks	3,846.13	-
21500.000.10	Accrued Sick Pay	20,243.11	-
21700.300.10	Payroll Liabilities	(13,142.53)	-
	Deferred Revenue	15,000.00	-
22000.000.10	Deferred Property Tax	1,625,963.00	-
		1,653,512.79	-
	Total Liabilities	1,653,512.79	-
Net Assets			
27200.200.20	Fund Balance Capital Improvement		
	Unassigned	-	477,907.11
	Assigned - Emergency Reserve		3,000.00
27200.000.10	Fund Balance General Fund		
	Assigned - Scholarships	11,508.22	-
	Assigned - Emergency Reserve	66,900.00	-
	Unassigned	2,884,306.45	-
	Investment in FA Net of Debt	-	-
	Total Net Assets	2,962,714.67	480,907.11
	Total Liabilities & Net Assets	\$ 4,616,227.46	\$ 480,907.11

Gypsum Fire Protection District
 General Fund
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Actual, 2021 and YTD 2022
 Original and Amended Budget 2022, Proposed Budget 2023

	Actual 2021	Actual 2022 10/31/2022	Budget 2022 Original	Amended 2022 Budget	Variance Favorable (Unfavorable)	Percent of Original Budget	Budget 2023 Proposed	2023 Budget Over (Under) 2022 Amend Bdgt	
Revenues									
31100.200.10	Property Tax - Current	\$ 1,621,838.57	\$ 1,890,741	\$ 1,820,563	\$ 1,882,424	\$ 8,317.32	100%	\$ 1,915,995	\$ 33,571
31100.300.10	Property Tax - Abatement	(40.08)	(1,917.01)	9,902	9,879	(11,796.01)	-19%	7,495	(2,384)
	Property Tax - Gallagher Adjustment			6,254	6,287	(6,287.00)	0%	31,811	25,524
	Property Tax - Personal Property			2,765	2,765	(2,765.00)		3,015	250
31100.400.10	Property Tax - Delinquent	507.75	215.34	-	215	0.34	100%	-	(215)
31200.000.10	Specific Ownership Taxes	83,957.74	85,322.42	55,200	84,000	1,322.42	102%	84,000	-
31200.500.10	Property Tax - Current Interest	2,759.12	2,054.76	2,200	2,200	(145.24)	93%	2,200	-
31200.600.10	Property Tax - Abatement Interest	(98.77)	(43.31)	-	(37)	(6.31)	117%	-	37
31200.700.10	Veterans Exemption	665.37	672.16	212	212	460.16	317%	212	-
31900.200.10	Property Tax - Delinquent Interest	50.26	61.07	-	55	6.07	111%	-	(55)
36000.000.10	Miscellaneous Revenue	888.27	13,481.50	-	13,482	-	100%	-	(13,482)
36000.100.10	Out of District Calls	177,015.20	11,753.96	5,000	5,000	6,753.96	235%	5,000	-
36100.100.10	Interest Earnings	957.07	26,659.95	18,200	18,200	8,459.95	146%	18,200	-
36700.200.10	Donations	310,000.00	10,100.00	-	10,000	100.00	101%	-	(10,000)
36700.500.10	Plan Review	-	-	-	-	-	-	-	-
36700.600.10	Reimbursable Income	813.09	12,427.31	-	627	11,800.00	1981%	-	(627)
36700.700.10	Permits and Fines	2,208.00	160.00	-	160	-	-	-	(160)
36900.000.10	Grant Proceeds	4,059.83	-	-	-	-	-	-	-
37100.000.10	Space Rental Dotsero	500.00	2,000.00	-	2,000	-	-	-	(2,000)
37200.000.10	Application Fee	(9.75)	(141.00)	250	250	(391.00)	-56%	250	-
39700.000.10	Sale of Fixed Assets	78,000.00	-	-	-	-	-	-	-
		2,284,071.67	2,053,548.47	1,920,546	2,037,719	15,829.66	101%	2,068,178	30,459
Expenditures									
Operations									
Wages & Volunteer Compensation									
77000.000.10	Wages	684,779.33	623,044.69	800,186	912,952	177,141.31	68%	1,025,357	112,405
77000.100.10	Volunteer Reimbursements	12,782.38	6,030.75	15,000	30,000	8,969.25	20%	8,000	(22,000)
77100.300.10	Holiday Pay	5,245.21	5,543.83	14,000	14,000	8,456.17	40%	-	(14,000)
77100.400.10	Overtime	66,401.24	43,673.64	35,000	35,000	(8,673.64)	125%	35,000	-
77100.500.10	Bonus	12,000.00	-	8,750	8,750	8,750.00	0%	9,250	500
76100.000.10	Incentives - Volunteer	1,901.77	2,179.26	5,500	5,500	3,320.74	40%	5,500	-
Benefits									
77400.000.10	Taxes FICA&Medicare	20,944.19	12,476.63	20,565	17,966	8,088.37	69%	20,903	2,937
77500.000.10	FPPA Death & Disability	16,308.51	18,520.42	20,224	27,959	1,703.58	66%	29,696	1,737
78200.000.10	FPPA Volunteer Contribution	22,704.00	-	23,000	23,000	23,000.00	0%	23,000	-
77700.000.10	State Unemployment Tax	2,343.62	1,228.81	2,445	1,916	1,216.19	64%	2,081	165
78000.000.10	Group Health Insurance	119,234.11	126,565.12	169,828	229,019	43,262.88	55%	220,861	(8,158)
78100.000.10	Health / Fitness	-	3,404.54	6,200	6,200	2,795.46	55%	8,000	1,800
78200.000.10	Pension Contribution FPPA	46,206.81	74,792.42	62,045	78,634	(12,747.42)	95%	83,521	4,887
78400.000.10	457 FPPA	16,200.12	12,626.14	8,794	11,999	(3,832.14)	105%	13,501	1,502
72600.000.10	Insurance - Workers' Compensation	20,377.34	18,667.00	28,000	28,000	9,333.00	67%	29,400	1,400
72700.000.10	Medical Expenses	303.23	2,765.00	4,990	4,990	2,225.00	55%	6,700	1,710
74600.000.10	Travel and Meals In house	1,389.28	621.92	1,500	1,500	878.08	41%	1,000	(500)
74600.100.10	Travel and Meals Conference	2,299.28	1,061.58	11,000	11,000	9,938.42	10%	7,000	(4,000)
74400.000.10	Training	8,334.19	5,653.76	24,274	24,274	18,620.24	23%	15,827	(8,447)
Admin									
70100.000.10	Audit Fees	8,150.00	8,550.00	8,200	8,200	(350.00)	104%	9,000	800
71400.000.10	Treasurer Fees	48,404.10	56,356.05	56,907	48,819	550.47	115%	61,335	12,517
73000.000.10	Professional Services	13,725.40	18,648.34	45,560	55,100	26,911.66	34%	36,825	(18,275)
70500.000.10	Bank Charges	550.00	490.00	-	-	(490.00)	-	-	-
72800.000.10	Interest and Penalties	-	-	-	-	-	-	-	-
75600.000.10	Board Meetings	679.36	546.81	960	600	413.19	91%	960	360
73400.000.10	Office Expense	4,173.86	4,781.93	20,300	12,200	15,518.07	39%	6,500	(5,700)
70200.000.10	Intergovernmental Support Agreement	76,505.39	78,825.05	113,940	77,800	35,114.95	101%	101,866	24,066
73200.000.10	Miscellaneous	402.53	(25.00)	-	-	25.00	-	-	-

Gypsum Fire Protection District
 General Fund
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Actual, 2021 and YTD 2022
 Original and Amended Budget 2022, Proposed Budget 2023

	Actual 2021	Actual 10/31/2022	Budget 2022 Original	Amended 2022 Budget	Variance Favorable (Unfavorable)	Percent of Original Budget	Budget 2023 Proposed	2023 Budget Over (Under) 2022 Amend Bdgt
Operating								
Equipment & Supplies								
70600.000.10	832.38							
	2,396.04	420.97	800	2,000	379.03	21%	800	(1,200)
71000.000.10	1,855.32	2,549.60	2,500	2,500	(49.60)	102%	3,000	500
73100.000.10	11,487.24	727.67	3,056	2,108	2,328.33	35%	3,299	1,191
73600.000.10	17,786.65	11,639.15	14,817	13,824	3,177.85	84%	16,718	2,894
71600.000.10	1,197.00	4,787.05	15,295	19,797	10,507.95	24%	11,244	(8,553)
71600.100.10	367.65	385.91	840	3,090	454.09	12%	900	(2,190)
71700.000.10	8,091.64	86.01	500	500	413.99	17%	1,100	600
74800.000.10	20,039.39	3,940.03	18,235	15,260	14,294.97	26%	10,355	(4,905)
74900.000.10		16,448.51	38,239	28,135	21,790.49	58%	44,095	15,960
Insurance								
71800.000.10	-	-	4,310	4,310	4,310.00	0%	-	(4,310)
72000.000.10	22,321.43	24,793.84	17,000	17,000	(7,793.84)	146%	21,310	4,310
Telephone & Utilities								
74200.000.10	4734.66							
	7,364.68	3,884.58	5,640	5,040	1,755.42	77%	6,000	960
74200.100.10	9,037.40	5,496.88	9,780	8,960	4,283.12	61%	8,400	(560)
75000.000.10	2,004.67	7,252.45	9,540	9,540	2,287.55	76%	9,540	-
75100.000.10		2,357.38	2,282	2,282	(75.38)	103%	3,000	718
Repairs & Maintenance								
71200.000.10	929.68							
	17,754.91	2,505.57	1,000	1,000	(1,505.57)	251%	2,000	1,000
70400.000.10	2,118.20	5,115.08	12,319	24,910	7,203.92	21%	16,629	(8,281)
70400.100.10	14,791.31	1,096.93	950	1,450	(146.93)	76%	1,150	(300)
75200.000.10	28,469.10	16,155.23	9,887	9,887	(6,268.23)	163%	19,774	9,887
75300.000.10	2,850.30	7,378.68	23,740	37,160	16,361.32	20%	24,490	(12,670)
75400.000.10	5,471.50	-	5,100	7,400	5,100.00	0%	7,680	280
75500.000.10		8,341.55	13,500	11,500	5,158.45	73%	15,500	4,000
Other								
73000.100.10	22614.08							
	4,814.65	22,550.64	23,000	21,000	449.36	107%	27,384	6,384
74700.000.10	903.00	-	-	-	-	-	-	-
74400.100.10		1,730.00	2,000	3,000	270.00	58%	2,400	(600)
Capital								
56300.000.10	18,193.31							
	10,641.02	(829.10)	10,500	16,000	11,329.10	-5%	10,000	(6,000)
56400.200.10	368,712.28	6,933.33	17,000	17,000	10,066.67	41%	13,200	(3,800)
56500.000.10	-	350,927.29	10,000	348,401	(2,526.29)	101%	-	(348,401)
56500.800.10	-	-	125,000	-	-	-	22,000	22,000
56700.000.10	-	-	5,600	5,000	5,600.00	0%	-	(5,000)
80700.000.10	-	-	-	-	-	-	-	-
Transfer to Impact Fund								
Total Expenditures	1,820,124.74	1,633,703.92	1,909,598	2,313,431.76	489,294.60	71%	2,063,051	(250,380)
Revenue Over (Under) Expenditures	463,946.93	419,844.55	10,948	(275,713)	505,124.26		5,127	(280,839)
Beginning Fund Balance	2,078,923.19	2,542,870.12	1,986,624	2,542,870	556,246.12		2,267,157	2,267,157
Ending Fund Balance	\$ 2,542,870.12	\$ 2,962,714.67	\$ 1,997,572	\$ 2,267,157	\$ 1,061,370.38		\$ 2,272,284	\$ 1,986,318

Gypsum Fire Protection District
 Capital Projects Fund
 Statement of Revenues, Expenditures and Changes in Fund Balance
 Actual, 2021 and YTD 2022
 Original and Amended Budget 2022, Proposed Budget 2023

	Actual 2021	Actual 2022 10/31/2022	Budget 2022 Original	Amended 2022 Budget	Variance Favorable (Unfavorable)	Percent of Original Budget	Budget 2023
Income							
Other Revenue							
36000.000.20							
	\$ 283,522.68	\$ 95,245.84	\$ 16,313	\$ 16,313	\$ 78,932.84	584%	\$ 16,313
36000.100.20	76.59	924.73	707	707	217.73	131%	707
	<u>283,599.27</u>	<u>96,170.57</u>	<u>17,020</u>	<u>17,020.00</u>	<u>79,150.57</u>	565%	<u>17,020</u>
Expense							
General & Admin Expenses							
Operations							
70500.000.20							
		-	-	-	-		-
72000.000.20	5,670.17	1,827.28	110	110.00	(1,717.28)	1661%	110
72100.000.20	-	81.44	390	390.00	308.56	21%	390
Debt Service							
66500.000.20	61,455.72	66,994.71	53,027	53,027.00	(13,967.71)	126%	53,027
67000.000.20	34,209.65	26,996.45	42,638	42,638.00	15,641.55	63%	42,638
	<u>101,335.54</u>	<u>95,899.88</u>	<u>96,165</u>	<u>96,165.00</u>	<u>265.12</u>	94%	<u>96,165</u>
	<u>182,263.73</u>	<u>270.69</u>	<u>(79,145)</u>	<u>(79,145.00)</u>	<u>79,415.69</u>		<u>(79,145)</u>
	298,372.69	480,636.42	516,214	480,636.42	(35,577.58)		401,491
	<u>\$ 480,636.42</u>	<u>\$ 480,907.11</u>	<u>\$ 437,069</u>	<u>\$ 401,491.42</u>	<u>\$ 43,838.11</u>		<u>\$ 322,346</u>

GYP SUM FIRE PROTECTION DISTRICT

RESOLUTION NO. __05

RESOLUTION TO AMEND 2022 BUDGET

WHEREAS, the Board of Directors of Gypsum Fire Protection District adopted the budget and appropriated funds for the 2022 fiscal year as follows:

General Fund \$1,909,598 ; and

WHEREAS, additional expenditures in the General Fund are necessary resulting in expenditures in excess of appropriations for the 2022 fiscal year; and

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

WHEREAS, funds are available for such expenditures from unanticipated revenue (other than property taxes) or other surplus funds in the General Fund.

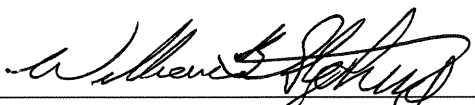
NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of Gypsum Fire Protection District hereby adopts a supplemental budget and appropriation for the 2022 fiscal year as follows:

General Fund \$2,313,432

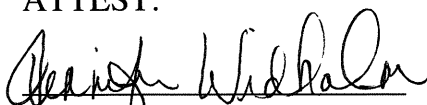
BE IT FURTHER RESOLVED, that such sums are hereby appropriated for expenditure from any available funds in the General and Capital Project Funds in accordance with the provisions of §29-1-109, C.R.S.

Dated this 30th day of November, 2022.

GYP SUM FIRE PROTECTION DISTRICT

By: 
William Stephens, Chairman

ATTEST:


Jennifer Widhalm, Secretary