

# Gypsum Fire Protection District

2023

## FISCAL BUDGET



Adopted by the Board of Directors

November 30, 2022

Gypsum Fire Protection District  
Budget Message  
2023

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 2023 budget

The Gypsum Fire Protection District is a combination department of paid and volunteer members: eleven (11) full-time paid members and four (4) 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 760+ alarms during 2022 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 (760) 911-based calls, plus special events and training in addition.
- Gypsum Fire Protection District has a certified mill levy of 10.48 mills (\$1,915,995) combined total for Eagle and Garfield County for general operating budget for 2023.
- Gypsum Fire Protection District has a certified mill levy of 0.057 mills (\$7,560) 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 (\$32,908) 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 2023.
- 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 conducted an Impact Fee study in 2022 which may result in rate adjustments.

2022 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 2022 made it possible to make a \$0 general fund contribution this year and in 2023, 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%.

Legislative bills continue to stress the revenue streams of the District. In a time of exponential inflation, housing, and staffing shortages, The Colorado legislators have lowered the assessment rate on many types of properties cutting into the potential revenue of the district.

2022 continued to be a difficult year as the result of a Suicide of a full-time Engineer in December. 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. Subsequently we also lost 2 more Engineers to other departments and lifestyles. The department has been running short staffed for most of the year and a pay adjustment was conducted twice in order to be more competitive. The resulted in the elimination of a future Battalion Chief position in order to cover the expenses.

In 2022, We started to transition part-time staff into full time positions as we focused on making coverage more consistent throughout the week and maintaining minimal staffing of 2-3 responders on responses. An additional part-time inspector position was added to help with fire prevention activities.

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.

The District received a \$300k donation at the end of 2021 to help the district purchase a new Tactical Tender in 2022. The new Tender is from Alexis Fire equipment and replaced a 32 year old Tender

Focus on equipment, personnel, and training to keep staff prepared for the kinds of incidents the industry is experiencing will continue in 2023. 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, 2022

		General Fund	Capital Projects Fund
<b>Cash</b>			
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)
		<b>2,990,264.46</b>	<b>480,906.82</b>
<b>Accounts Receivable</b>			
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	-
		<b>1,625,963.00</b>	<b>0.29</b>
<b>Total Assets</b>		<b>4,616,227.46</b>	<b>480,907.11</b>

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

		General Fund	Capital Projects Fund
<b>Liability</b>			
<b>Current Liabilities</b>			
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	-
		<b>1,653,512.79</b>	<b>-</b>
	<b>Total Liabilities</b>	<b>1,653,512.79</b>	<b>-</b>
<b>Net Assets</b>			
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	-	-
	<b>Total Net Assets</b>	<b>2,962,714.67</b>	<b>480,907.11</b>
	<b>Total Liabilities &amp; Net Assets</b>	<b>\$ 4,616,227.46</b>	<b>\$ 480,907.11</b>

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
<b>Revenues</b>								
31100.200.10	\$ 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	(40.08)	(1,917.01)	9,902	9,879	(11,796.01)	-19%	7,495	(2,384)
			6,254	6,287	(6,287.00)	0%	31,811	25,524
			2,765	2,765	(2,765.00)		3,015	250
31100.400.10	507.75	215.34	-	215	0.34	100%	-	(215)
31200.000.10	83,957.74	85,322.42	55,200	84,000	1,322.42	102%	84,000	-
31200.500.10	2,759.12	2,054.76	2,200	2,200	(145.24)	93%	2,200	-
31200.600.10	(98.77)	(43.31)	-	(37)	(6.31)	117%	-	37
31200.700.10	665.37	672.16	212	212	460.16	317%	212	-
31900.200.10	50.26	61.07	-	55	6.07	111%	-	(55)
36000.000.10	888.27	13,481.50	-	13,482	-	100%	-	(13,482)
36000.100.10	177,015.20	11,753.96	5,000	5,000	6,753.96	235%	5,000	-
36100.100.10	957.07	26,659.95	18,200	18,200	8,459.95	146%	18,200	-
36700.200.10	310,000.00	10,100.00	-	10,000	100.00	101%	-	(10,000)
36700.500.10	-	-	-	-	-	-	-	-
36700.600.10	813.09	12,427.31	-	627	11,800.00	1981%	-	(627)
36700.700.10	2,208.00	160.00	-	160	-	-	-	(160)
36900.000.10	4,059.83	-	-	-	-	-	-	-
37100.000.10	500.00	2,000.00	-	2,000	-	-	-	(2,000)
37200.000.10	(9.75)	(141.00)	250	250	(391.00)	-56%	250	-
39700.000.10	78,000.00	-	-	-	-	-	-	-
	<b>2,284,071.67</b>	<b>2,053,548.47</b>	<b>1,920,546</b>	<b>2,037,719</b>	<b>15,829.66</b>	<b>101%</b>	<b>2,068,178</b>	<b>30,459</b>
<b>Expenditures</b>								
<b>Operations</b>								
<b>Wages &amp; Volunteer Compensation</b>								
77000.000.10	684,779.33	623,044.69	800,186	912,952	177,141.31	68%	1,025,357	112,405
77000.100.10	12,782.38	6,030.75	15,000	30,000	8,969.25	20%	8,000	(22,000)
77100.300.10	5,245.21	5,543.83	14,000	14,000	8,456.17	40%	-	(14,000)
77100.400.10	66,401.24	43,673.64	35,000	35,000	(8,673.64)	125%	35,000	-
77100.500.10	12,000.00	-	8,750	8,750	8,750.00	0%	9,250	500
76100.000.10	1,901.77	2,179.26	5,500	5,500	3,320.74	40%	5,500	-
<b>Benefits</b>								
77400.000.10	20,944.19	12,476.63	20,565	17,966	8,088.37	69%	20,903	2,937
77500.000.10	16,308.51	18,520.42	20,224	27,959	1,703.58	66%	29,696	1,737
78200.000.10	22,704.00	-	23,000	23,000	23,000.00	0%	23,000	-
77700.000.10	2,343.62	1,228.81	2,445	1,916	1,216.19	64%	2,081	165
78000.000.10	119,234.11	126,565.12	169,828	229,019	43,262.88	55%	220,861	(8,158)
78100.000.10	-	3,404.54	6,200	6,200	2,795.46	55%	8,000	1,800
78200.000.10	46,206.81	74,792.42	62,045	78,634	(12,747.42)	95%	83,521	4,887
78400.000.10	16,200.12	12,626.14	8,794	11,999	(3,832.14)	105%	13,501	1,502
72600.000.10	20,377.34	18,667.00	28,000	28,000	9,333.00	67%	29,400	1,400
72700.000.10	303.23	2,765.00	4,990	4,990	2,225.00	55%	6,700	1,710
74600.000.10	1,389.28	621.92	1,500	1,500	878.08	41%	1,000	(500)
74600.100.10	2,299.28	1,061.58	11,000	11,000	9,938.42	10%	7,000	(4,000)
74400.000.10	8,334.19	5,653.76	24,274	24,274	18,620.24	23%	15,827	(8,447)
<b>Admin</b>								
70100.000.10	8,150.00	8,550.00	8,200	8,200	(350.00)	104%	9,000	800
71400.000.10	48,404.10	56,356.05	56,907	48,819	550.47	115%	61,335	12,517
73000.000.10	13,725.40	18,648.34	45,560	55,100	26,911.66	34%	36,825	(18,275)
70500.000.10	550.00	490.00	-	-	(490.00)	-	-	-
72800.000.10	-	-	-	-	-	-	-	-
75600.000.10	679.36	546.81	960	600	413.19	91%	960	360
73400.000.10	4,173.86	4,781.93	20,300	12,200	15,518.07	39%	6,500	(5,700)
70200.000.10	76,505.39	78,825.05	113,940	77,800	35,114.95	101%	101,866	24,066
73200.000.10	402.53	(25.00)	-	-	25.00	-	-	-

Gypsum Fire Protection District  
 General Fund  
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 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
<b>Operating</b>								
<b>Equipment &amp; Supplies</b>								
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
<b>Insurance</b>								
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
<b>Telephone &amp; Utilities</b>								
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
<b>Repairs &amp; Maintenance</b>								
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
<b>Other</b>								
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)
<b>Capital</b>								
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	-	-	-	-	-	-	-	-
<b>Transfer to Impact Fund</b>								
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
<b>Income</b>							
<b>Other Revenue</b>							
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>
<b>Expense</b>							
<b>General &amp; Admin Expenses</b>							
<b>Operations</b>							
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
<b>Debt Service</b>							
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>



**Gypsum Fire Protection District  
RESOLUTION NO. \_\_06**

**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 2023 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, 2022 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 30, 2022 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:

<b>General Fund</b>	<b>\$2,063,051</b>
<b>Capital Projects Fund</b>	<b>\$96,165</b>

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

**General Fund**

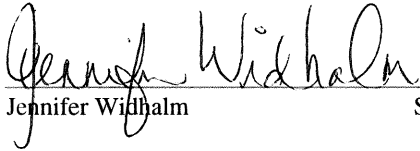
Fund Balance Forward	<b>\$2,267,157</b>
From Sources other than General property tax	<b>\$ 109,862</b>
From the general property tax levy	<b><u>\$1,958,316</u></b>
<b>Total General Fund</b>	<b><u>\$4,335,335</u></b>

**Capital Projects Fund**

Fund Balance Forward	<b>\$ 401,492</b>
From sources other than general property tax	<b><u>\$ 17,020</u></b>
<b>Total Capital Projects Fund</b>	<b><u>\$ 418,512</u></b>

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 2023 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 30<sup>th</sup> day of November, 2022

  
Jennifer Widhalm

Secretary



William Stephens

President

**Gypsum Fire Protection District  
RESOLUTION NO. \_\_07**

**Resolution to Appropriate Sum of Money**

**WHEREAS**, the Board of Directors of Gypsum Fire Protection District has adopted the 2023 annual budget in accordance with the local Government Budget Law on November 30, 2022 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

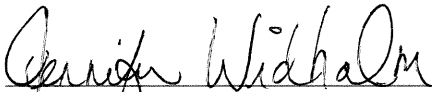
**WHEREAS**, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, so as not to impair the operations of the District.

**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:

<b>General Fund</b>	<b>\$ 2,063,051</b>
<b>Capital Projects Fund</b>	<b>\$ 96,165</b>

**ADOPTED** this 30<sup>th</sup> day of November, 2022

  
\_\_\_\_\_  
Jennifer Wichalm Secretary

  
\_\_\_\_\_  
William Stephens President

**Gypsum Fire Protection District  
RESOLUTION NO. \_\_08**

**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 30, 2022 and

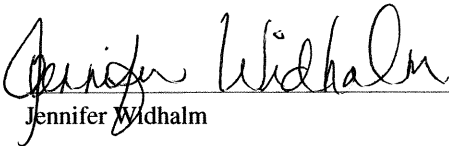
**WHEREAS**, the amount of money necessary to balance the budget from property taxes for general operating expenditures is \$1,915,995 together with abatements in the amount of \$7,560 and a tax revenue adjustment of \$32,908 and

**WHEREAS**, the 2022 preliminary valuation for assessment for the District, as certified by the Eagle and Garfield County Assessor is \$179,283,830 and \$3,540,190 respectively and totaling \$182,824,020 for the District.

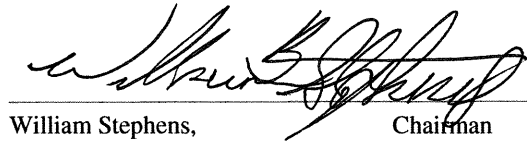
**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Gypsum Fire Protection District.

1. That for the purpose of meeting all general operating expenditures of the District during the 2023 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 \$1,915,995.
2. That for abatement purposes, there is hereby levied a tax levy of .041 mills upon each dollar of the total valuation for assessment of all taxable property to raise \$7,560.
3. That for tax revenue adjustment, there is hereby levied a tax levy of .018 mills upon each dollar of the total valuation for assessment of all taxable property to raise \$32,908.
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 30th day of November, 2022

  
\_\_\_\_\_  
Jennifer Widhalm

Secretary

  
\_\_\_\_\_  
William Stephens,

Chairman

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

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

On behalf of the Gypsum Fire Protection District,  
(taxing entity)<sup>A</sup>

the Board of Directors,  
(governing body)<sup>B</sup>

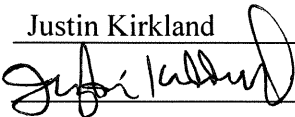
of the Gypsum Fire Protection District,  
(local government)<sup>C</sup>

**Hereby** officially certifies the following mills to be levied against the taxing entity's GROSS \$ 179,201,220 assessed valuation of: (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

**Note:** If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 179,201,220 (NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

**Submitted:** 12/07/22 for budget/fiscal year 2023.  
(not later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	<u>10.480</u> mills	\$ <u>1,878,029</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< > mills	\$ < >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>10.480</b> mills	<b>\$ 1,878,029</b>
3. General Obligation Bonds and Interest <sup>J</sup>	_____ mills	\$ _____
4. Contractual Obligations <sup>K</sup>	_____ mills	\$ _____
5. Capital Expenditures <sup>L</sup>	_____ mills	\$ _____
6. Refunds/Abatements <sup>M</sup>	<u>.041</u> mills	\$ <u>7,347</u>
7. Other <sup>N</sup> (specify): <u>Gallagher Tax Adjustment</u>	<u>.180</u> mills	\$ <u>32,256</u>
	_____ mills	\$ _____
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<b>10.701</b> mills	<b>\$ 1,917,632</b>

Contact person: Justin Kirkland Daytime phone: (970) 524-7101  
(print) \_\_\_\_\_  
Signed:  Title: Fire Chief

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.  
<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's final certification of valuation).

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

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

**On behalf of the** Gypsum Fire Protection District,  
(taxing entity)<sup>A</sup>

the Board of Directors,  
(governing body)<sup>B</sup>

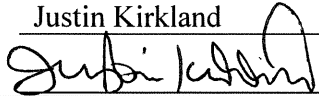
of the Gypsum Fire Protection District,  
(local government)<sup>C</sup>

**Hereby** officially certifies the following mills  
to be levied against the taxing entity's GROSS \$ 3,519,710  
assessed valuation of: (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

**Note:** If the assessor certified a NET assessed valuation  
(AV) different than the GROSS AV due to a Tax  
Increment Financing (TIF) Area<sup>F</sup> the tax levies must be \$ 3,519,710  
calculated using the NET AV. The taxing entity's total (NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)  
property tax revenue will be derived from the mill levy  
multiplied against the NET assessed valuation of:

**Submitted:** 12/07/21 for budget/fiscal year 2023.  
(not later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	<u>10.480</u> mills	\$ <u>36,887</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< > mills	\$ < >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>10.480</b> mills	<b>\$ 36,887</b>
3. General Obligation Bonds and Interest <sup>J</sup>	_____ mills	\$ _____
4. Contractual Obligations <sup>K</sup>	_____ mills	\$ _____
5. Capital Expenditures <sup>L</sup>	_____ mills	\$ _____
6. Refunds/Abatements <sup>M</sup>	<u>.041</u> mills	\$ <u>144</u>
7. Other <sup>N</sup> (specify): <u>Gallagher Tax Adjustment</u>	<u>.180</u> mills	\$ <u>633</u>
	_____ mills	\$ _____
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<b>10.701</b> mills	<b>\$ 37,664</b>

Contact person: Justin Kirkland Daytime phone: 970-524-7101  
(print)   
Signed: \_\_\_\_\_ Title: Fire Chief

*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, CO 80203. Questions? Call DLG at (303) 866-2156.*

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.  
<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's final certification of valuation).