

Gypsum Fire Protection District

2019

FISCAL BUDGET



Approved by the Board of Directors

November 27, 2018

Gypsum Fire Protection District
Budget Message
2019

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 2019 budget

The Gypsum Fire Protection District is a combination department of paid and volunteer members: eight full-time paid members and six part-time paid members. The staff includes five (5) engineers, five (5) lieutenants, two (2) captains, one (1) chief, two (2) firefighters and twenty (20) volunteer members to handle the 600 alarms during 2018 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 six hundred (600) 911-based calls, plus special events and training in addition.
- Gypsum Fire Protection District has a certified mill levy of 10.48 mills (\$1,601,549) combined total for Eagle and Garfield County for general operating budget for 2019.
- Gypsum Fire Protection District has a certified mill levy of 0.58 mills (\$8,401) combined total for Eagle and Garfield County to for refunds and abatements for 2019.
- 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 2019.
- 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 2019.
- 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.

2018 saw Gypsum Fire Protection District continuing to climb out of the Great Recession. The mill levy increase approved in 2016 provided an addition of approximately 37% in 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. This will continue into 2019.

2019 is predicted to provide an additional 5% in revenue because of new growth and new assessed properties.

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 2018 made it possible to make a smaller general fund contribution this year and in 2019, the general fund will not have to contribute any additional funds 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 not have any effect on the 2019 budget but will influence the 2020 budget when the residential assessment rate is adjusted.

The District experienced the retirement of the 20yr veteran Financial Administrator. This forced the district to look at its sustainability and continuity of its operations. It was decided to contract with Eagle River Fire Protection District for financial and administrative services. The IGA calls for 20 hours per week and costs the district \$60,000 annually.

Budgeted in 2018, the district hired two additional personnel in June of 2018. This helps fulfill the service model the District promised to its constituents when the mill levy increase passed. There are now 5 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 2019 budget includes an estimated 8% adjustment for the 3 shift officers and 4% for the remaining staff. In 2019 the Department is also planning for the retirement of a Captain and plan to re-allocate those wages to another full-time Engineer. Health insurance increased 5.5% for 2018 and is increasing 7% for 2019.

The District experienced the 4th critical failure of its extrication pump mounted on Engine 14. After working with the manufacturer, they offered a one-time extreme discount to transition to current support extrication tools. The funding for this came from a new lease agreement with Excel Energy for use of the Dotsero property through the 2019 year. This generated \$16,000, allowing the district to cover only the remaining \$9,000, for a total of \$25,000. This replaces all of the 20+ year old equipment and ensures safe and reliable extrication and rescue tools. The district seeks to replace the inoperable building generator, which is estimated to cost around \$40,000 and will be a big improvement over the undersized WWII-era generator that has not functioned since 2007.

Even as expenditures have increased, the District will end the year with approximately \$200,000 added to a positive net position to carry forward into 2019.

Focus on equipment, personnel, and training to keep staff prepared for the kinds of incidents the industry is experiencing will continue in 2019. 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
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 2019 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, 2018 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 27, 2018 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:

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

General Fund	\$1,621,318
Capital Improvements Fund	\$96,899

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

General Fund

Fund Balance Forward	\$1,281,814
From Sources other than General property tax	\$83,562
From the general property tax levy	\$1,526,388
Total General Fund	\$2,891,764

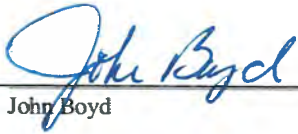
Capital Improvements Fund

Fund Balance Forward	\$163,922
From sources other than general property tax	\$17,020
Total Capital Improvements Fund	\$ 180,942

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 2019 fiscal year.

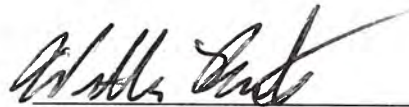
4. That the budget as hereby approved and adopted shall be certified by the Treasurer and or President of the District, and is made a part of the public records of the District

Adopted this 27th day of November, 2018



John Boyd

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 27, 2018 and

WHEREAS, the amount of money necessary to balance the budget from property taxes for general operating expenditures is \$1,517,987 together with abatements in the amount of \$8,401 and

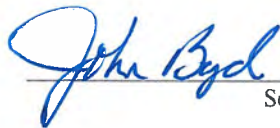
WHEREAS, the 2018 valuation for assessment for the District, as certified by the Eagle and Garfield County Assessor is \$137,057,660 and \$7,788,440 respectively and totaling \$144,846,100 for the District.

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 2019 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 \$1,517,987.
2. That for abatement purposes, there is hereby levied a tax levy of .058 mills upon each dollar of the total valuation for assessment of all taxable property to raise \$8,401.
3. 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 27th day of November, 2018

John Boyd



Secretary

William Baxter



Gypsum Fire Protection District
Resolution to Appropriate Sum of Money

WHEREAS, the Board of Directors of Gypsum Fire Protection District has adopted the annual budget in accordance with the local Government Budget Law on November 27, 2018 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 \$1,621,318

Capital Improvement Fund \$ 96,899

ADOPTED this 27th day of November, 2018



John Boyd Secretary



William Baxter President

**Gypsum Fire Protection District
General Fund
2019 Budget**

	Actual 2017	Budget 2018 Estimate	Budget 2019
Revenues			
Property Tax - Current	1,288,878	\$ 1,492,748	1,517,987
Property Tax - Delinquent	2,738	-	-
Property Tax - Abatement	-	2,706	8,401
Specific Ownership Taxes	68,677	52,000	55,200
Property Tax - Current Interest	2,187	965	2,200
Property Tax - Abatement Interest	(10)	-	-
Veterans Exemption	393	212	212
Property Tax - Delinquent Interest	290	-	-
800 MHz Service Agreement Yearly	10,000	-	-
Miscellaneous Revenue	5,007	-	-
Out of District Calls	127,238	5,000	5,000
Interest Earnings	13,358	28,000	18,200
Donations	15,359	-	-
Permits and Fines	7,820	-	-
Plan Review	8,692	-	-
Reimbursable Income	750	7,506	-
Fire Report	10	-	-
Sprinkler Inspection	2,329	-	-
Grant Proceeds	27,555	-	-
Space Rental Dotsero	3,950	2,500	2,500
Application Fee	420	250	250
Fire Accessory - Capital Accoun	(25,735)	-	-
	<u>1,559,907</u>	<u>1,591,887</u>	<u>1,609,950</u>
Expenditures			
Operations			
Wages			
Wages	559,311	647,192	678,559
Volunteer Reimbursements	27,596	30,000	30,000
Holiday Pay	16,920	21,837	17,280
Overtime	17,476	30,000	30,000
Bonus	7,000	-	8,000
	<u>628,304</u>	<u>729,029</u>	<u>763,839</u>
Benefits			
Taxes FICA&Medicare	23,979	24,821	21,048
FPPA Death & Disability, & Contribution	39,399	48,986	57,757
FPPA Volunteer Contribution	22,704	22,704	22,704
SWT Tax and Penalty	275	-	-
State Unemployment Tax	1,879	2,088	2,035
Group Health Insurance	71,701	106,092	106,092
Health / Fitness	2,300	5,000	2,500
457 FPPA	18,820	32,012	30,000
Insurance - WorkersCompensation	29,283	36,153	30,000
IRA Retirement Office Personnel	4,373	4,956	-
	<u>214,713</u>	<u>282,812</u>	<u>272,136</u>
Admin			
Audit Fees	7,475	7,622	7,622
Treasurer Fees	37,934	44,782	47,514
Professional Services	11,912	41,500	16,700
Bank Charges	310	320	-
Board Meetings	397	600	600
Office Expense	5,633	7,910	5,550
Abatement	49	20	-
Bad Debt	449	-	-

**Gypsum Fire Protection District
General Fund
2019 Budget**

	Actual 2017	Budget 2018 Estimate	Budget 2019
Operating			
Intergovernmental Support Agreement	14,126	25,413	74,400
Building Repairs and Maintenance Station	7,977	12,026	10,560
Building Repairs and Maintenance Dotsero	163	2,720	950
Communication Equipment	83,444	3,000	500
Dues and Subscriptions	3,280	3,074	3,074
Equipment Repairs and Maintenance	618	390	500
Fire Equipment Accessory	3,908	7,276	8,633
Batteries	338	-	1,400
Station Tools	246	1,810	650
Insurance - Accident/Health	5,220	6,037	4,310
Insurance - Liability	10,851	11,536	17,000
Insurance - E&O	1,512	1,557	-
Insurance - Vehicles	4,526	4,526	-
Interest & Penalties		-	-
Medical Expenses	587	1,926	2,700
Dispatch Services	21,896	22,210	21,501
Medical Supplies	680	3,320	1,805
Publications/Software	6,241	10,022	8,618
Telephone	4,999	4,740	5,400
Cellular Services	4,733	5,046	6,240
Training	5,353	18,927	16,552
Community Education	738	2,800	3,000
Travel and Meals In house	1,927	1,322	1,500
Travel and Meals Conference	3,227	3,800	3,800
Deployment Expenditures	1,532	7,506	
Uniforms	5,227	14,433	10,923
Protective Clothing	15,019	30,171	28,016
Utilities	8,741	9,300	9,300
Utilities Dotsero	2,282	2,100	2,282
Fleet - Gas and Oil	9,682	9,887	9,887
Fleet - Repairs and Maintenance	18,443	22,305	33,985
Fleet - Equipment Tires			4,800
Fleet - Equipment Testing			10,700
Incentives - Volunteer	2,054	2,000	3,000
Capital			
Building Improvements		5,000	45,000
Office Equipment	4,354	-	
Fire Equipment		3,000	12,000
Vehicles	20,879	16,060	8,000
Capital Replacement	-	125,000	125,000
Grant Expenditures	-	-	-
Communication Equipment	750	1,200	11,371
Transfer to Impact Fund			
	7,717	-	
Total Expenditures before Contingency	<u>1,190,445</u>	<u>1,516,035</u>	<u>1,621,318</u>
Contingency & Reserve	-	-	
Revenue Over (Under) Expenditures	<u>369,462</u>	<u>75,852</u>	<u>(11,368)</u>
Beginning Fund Balance	836,500	1,205,962	1,281,814
Ending Fund Balance	<u>1,205,962</u>	<u>1,281,814</u>	<u>1,270,446</u>

Gypsum Fire Protection District
Capital Fund
2019 Budget

	2017 Actual	2018 Estimate	2019 Budget
Income			
Other Revenue			
Impact Fees	138,012	136,000	16,313
Interest Earnings	667	820	707
Transfer from General Fund	7,717	-	
	<u>146,396</u>	<u>136,820</u>	<u>17,020</u>
Expense			
General & Admin Expenses			
Operations			
Bank Charges	88	-	-
Collection Fee - Town of Gypsum	2,631	2,459	272
Collection Fee - Eagle County	1,671	1,317	962
Debt Service			
Debt Service - Principal	50,483	53,027	53,027
Debt Service - Interest	45,183	42,638	42,638
Total Expenditures before Contingency	<u>100,055</u>	<u>99,441</u>	<u>96,899</u>
Contingency	-	-	-
Revenue Over (Under) Expenditures	<u>46,341</u>	<u>37,379</u>	<u>(79,879)</u>
Beginning Fund Balance	80,203	126,543	163,922
Ending Fund Balance	<u>126,543</u>	<u>163,922</u>	<u>84,043</u>

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

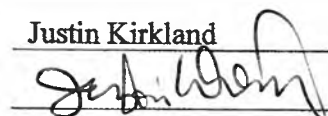
of the Gypsum Fire Protection District
(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 137,057,660 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: \$ 137,057,660 (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

Submitted: 11/27/18 for budget/fiscal year 2019
(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	10.480 mills	\$ 1,436,364
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	10.480 mills	\$ 1,436,364
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	.058 mills	\$ 7,949
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	10.538 mills	\$1,444,313

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 \$ 7,788,440 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: \$ 7,788,440 (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

Submitted: 11/27/18 for budget/fiscal year 2019
(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	10.480 mills	\$ 81,623
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	10.480 mills	\$ 81,623
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	.058 mills	\$ 452
7. Other ^N (specify): _____	_____ mills	\$ _____
_____	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	10.538 mills	\$ 82,075

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

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).