

# Gypsum Fire Protection District

2021

## FISCAL BUDGET



Approved by the Board of Directors

November 18, 2020

Gypsum Fire Protection District  
Budget Message  
2021

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 (20) volunteer members to handle the 700+ alarms during 2020 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 (700) 911-based calls, plus special events and training in addition.
- Gypsum Fire Protection District has a certified mill levy of 10.48 mills (\$1,620,489) combined total for Eagle and Garfield County for general operating budget for 2021.
- Gypsum Fire Protection District has a certified mill levy of 0.006 mills (\$928) combined total for Eagle and Garfield County to for refunds and abatements for 2021.
- Gypsum Fire Protection District has a certified mill levy of 0.038 mills (\$5,876) combined total for Eagle and Garfield County to for offsetting the Residential Assessment Rate for 2021.
- 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 2021.
- 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.
- 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.

2020 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. 2020 is predicted to provide an additional 1.9% loss in revenue because of adjustments in the State Assessor portion of the property taxes collected by the State.

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 2020 made it possible to make a smaller general fund contribution this year and in 2021, 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 second year that this offset will take place as the residential assessment rate is adjusted down to 7.15% from 7.2%.

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 2021 budget includes an estimated 4% increase for the staff. The District is exploring the possibility of expanding its Chief Officer coverage ability. Options include additional staffing or expanding partnerships.

2020 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 2021. This will require 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 1 Fire Engine to replace the 2007 American LaFrance engine pumper that has been out of support for many years after the manufacturer went out of business. Utilizing the favorable carry forward from previous years and planned capital replacement funds, the District worked to purchase a demo/stock pumper from Spartan in 2020. The purchase came in under budget that had been set at \$500,000 for the apparatus. Tools, and equipment were in addition utilizing the 2020 Capital replacement budget line of \$125,000. The District is now looking to fund the purchase of a TYPE III Urban interface fire engine. The District will look for opportunities to present themselves prior to purchasing. The District is exploring the possibility of expanding its Chief Officer coverage ability. Options include additional staffing or expanding partnerships.

Focus on equipment, personnel, and training to keep staff prepared for the kinds of incidents the industry is experiencing will continue in 2021. 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, 2020

	General Fund	Capital Projects Fund	Assets net of Debt
<b>Cash</b>			
10100.000.10	\$ 1,627,364.73	\$ -	\$ -
10100.100.10	11,505.70	-	-
10100.100.20	-	96,005.39	-
10200.100.10	126,478.17	-	-
10200.100.20	-	157,006.74	-
10400.100.10	398,719.60	-	-
10400.200.10	68,805.89	-	-
10500.000.10	196.60	-	-
11700.000.10	4,173.71	-	-
10600.000.10	-	-	-
	(25.00)	25.00	-
	<b>2,237,219.40</b>	<b>253,037.13</b>	-
<b>Accounts Receivable</b>			
11700.000.10	-	-	-
11700.000.20	-	0.29	-
11800.000.10	-	-	-
12000.000.10	1,526,388.00	-	-
	<b>1,526,388.00</b>	<b>0.29</b>	-
<b>Property, Plant, &amp; Equipment</b>			
FA120.000.10	-	-	67,720.00
FA125.000.10	-	-	1,874,758.36
FA130.000.10	-	-	1,393,847.00
FA135.000.10	-	-	30,354.00
FA200.000.10	-	-	(1,812,939.00)
	-	-	1,553,740.36
	<b>3,763,607.40</b>	<b>253,037.42</b>	<b>1,553,740.36</b>
<b>Total Assets</b>			

Gypsum Fire Protection District  
 Combined Balance Sheet  
 As of October 31, 2020

	General Fund	Capital Projects Fund	Assets net of Debt
<b>Liability</b>			
<b>Current Liabilities</b>			
20200.000.10	Accounts Payable	2,961.75	-
20400.000.10	Outstanding Checks	3,846.13	-
21500.000.10	Accrued Sick Pay	13,458.74	-
21700.300.10	Payroll Liabilities	1,567.46	-
22000.000.10	Deferred Property Tax	1,526,388.00	-
	<b>1,548,222.08</b>	-	-
<b>Long Term Debt</b>			
LT181.000.10	FPPA Net Deferred Outflow	-	(35,575.00)
LT200.000.10	Accrued Interest	-	25,184.00
LT261.000.10	Note payable -ST # 13&14	-	792,969.60
LT271.000.10	Accrued Vacation / Com	-	32,298.42
LT280.000.10	FPPA Net Deferred Inflow	-	60,522.00
LT281.000.10	FPPA Net Pension Liability	-	230,470.00
	-	-	<b>1,105,869.02</b>
	<b>1,548,222.08</b>	-	<b>1,105,869.02</b>
<b>Net Assets</b>			
27200.200.20	Fund Balance Capital Improvement		
	Unassigned	250,037.42	-
	Assigned - Emergency Reserve	3,000.00	-
27200.000.10	Fund Balance General Fund		
	Assigned - Scholarships	11,498.85	-
	Assigned - Emergency Reserve	38,200.00	-
	Unassigned	2,165,686.47	-
	Investment in FA Net of Debt	-	447,871.34
	<b>2,215,385.32</b>	<b>253,037.42</b>	<b>447,871.34</b>
<b>Total Liabilities &amp; Net Assets</b>			
	<b>\$ 3,763,607.40</b>	<b>\$ 253,037.42</b>	<b>\$ 1,553,740.36</b>

Gypsum Fire Protection District  
General Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Actual As of 2019 and YTD through October 31, 2020  
Original and Amended Budget 2020, Proposed Budget 2021

	Actual 2019	Actual 2020 10/30/2020	Budget 2020 Original	Amended 2020 Budget	Variance Favorable (Unfavorable)	Percent of Amended Budget	Budget 2021 Proposed	2021 Budget Over (Under) 2020 Estimate
<b>Revenues</b>								
31100.200.10	\$ 1,523,574	\$ 1,594,352	\$ 1,650,349	\$ 1,604,287	\$ (55,997.38)	99%	\$ 1,620,489	\$ 16,202
31100.300.10	-	(6,156.78)	4,724	4,724	(10,880.78)	-130%	928	(3,796)
			5,669	5,669	(5,669.00)	0%	5,875	206
31100.400.10	240.20	1,749.23	-	61	1,749.23	2868%	-	(61)
31200.000.10	83,774.58	60,312.94	55,200	55,200	5,112.94	109%	55,200	-
31200.500.10	1,855.57	1,362.08	2,200	2,200	(837.92)	62%	2,200	-
31200.600.10	-	(62.91)	-	(0)	(62.91)	19064%	-	0
31200.700.10	507.30	602.65	212	212	390.65	284%	212	-
31900.200.10	280.14	532.02	-	91	532.02	585%	-	(91)
36000.000.10	27,524.16	78.90	-	79	78.90	100%	-	(79)
36000.100.10	50,679.53	3,884.84	5,000	5,000	(1,115.16)	78%	5,000	-
36100.100.10	46,184.97	15,295.21	18,200	18,200	(2,904.79)	84%	18,200	-
36700.200.10	11,645.00	10,120.00	-	20	10,120.00	50600%	-	(20)
36700.600.10	1,385.17	(530.05)	-	457	(530.05)	-116%	-	(457)
36700.700.10	10.00	-	-	-	-	-	-	-
	3,425.72	-	-	-	-	-	-	-
37100.000.10	3,600.00	20,000.00	-	-	20,000.00	-	-	-
37200.000.10	(104.40)	(316.80)	250	250	(566.80)	-127%	250	-
39700.000.10	1,001.00	-	-	-	-	-	-	-
	<u>1,755,583.40</u>	<u>1,701,222.95</u>	<u>1,741,804</u>	<u>1,696,449.67</u>	<u>(40,581.05)</u>	<u>98%</u>	<u>1,708,354</u>	<u>11,904</u>
<b>Expenditures</b>								
<b>Operations</b>								
<b>Wages &amp; Volunteer Compensation</b>								
77000.000.10	639,824.87	560,200.38	676,285	676,285	116,084.62	83%	703,336	27,051
77000.100.10	19,813.35	13,305.88	30,000	30,000	16,694.12	44%	20,000	(10,000)
77100.300.10	4,487.61	3,842.17	14,000	14,000	10,157.83	27%	14,000	-
77100.400.10	26,170.39	30,726.26	30,000	30,000	(726.26)	102%	35,000	5,000
77100.500.10	7,950.00	-	8,000	8,000	8,000.00	0%	8,000	-
76100.000.10	3,964.73	1,043.78	4,000	4,000	2,956.22	26%	4,000	-
<b>Benefits</b>								
77400.000.10	19,506.54	16,928.59	18,909	18,909	1,980.41	90%	19,665	756
77500.000.10	14,212.81	12,435.16	14,824	14,824	2,388.84	84%	15,417	593
78200.000.10	22,704.00	-	22,704	22,704	22,704.00	0%	22,704	-
77700.000.10	2,094.73	1,581.93	2,029	2,029	447.07	78%	2,110	81
78000.000.10	106,605.52	87,035.71	108,103	108,103	21,067.29	81%	112,427	4,324
78100.000.10	1,524.00	500.00	3,200	3,200	2,700.00	16%	7,423	4,223
78200.000.10	40,115.24	35,524.87	42,356	42,356	6,831.13	84%	44,050	1,694
78400.000.10	16,356.15	12,297.75	18,672	18,672	6,374.25	66%	19,419	747
72600.000.10	25,893.00	17,008.00	22,000	22,000	4,992.00	77%	19,262	(2,738)
72700.000.10	570.00	950.00	2,580	2,580	1,630.00	37%	4,600	2,020
74600.000.10	844.81	605.22	1,500	1,500	894.78	40%	1,500	-
74600.100.10	4,832.10	1,071.78	5,000	5,000	3,928.22	21%	5,000	-
74400.000.10	5,202.60	2,959.24	15,575	15,575	12,615.76	19%	17,650	2,075



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<b>Admin</b>									
70100.000.10	Audit Fees	7,600.00	8,000.00	7,622	7,622	(378.00)	105%	8,200	578
71400.000.10	Treasurer Fees	44,973.91	47,433.18	49,822	49,822	2,389.08	95%	48,819	(1,004)
73000.000.10	Professional Services	13,572.87	9,262.31	25,700	25,700	16,437.69	36%	55,100	29,400
70500.000.10	Bank Charges	585.00	480.00	-	-	(480.00)		-	-
72800.000.10	Interest and Penalties	88.96	-						
75600.000.10	Board Meetings	308.75	73.20	600	600	526.80	12%	600	-
73400.000.10	Office Expense	7,064.94	1,673.68	9,500	9,500	7,826.32	18%	12,200	2,700
70200.000.10	Intergovernmental Support Agreement	69,581.43	45,571.63	86,500	86,500	40,928.37	53%	77,800	(8,700)
<b>Operating</b>									
<b>Equipment &amp; Supplies</b>									
70600.000.10	Communication Equipment	44.85	243.82	2,000	2,000	1,756.18	12%	2,000	-
71000.000.10	Dues and Subscriptions	2,352.85	2,413.57	3,074	3,074	660.43	79%	2,500	(574)
73100.000.10	Medical Supplies	1,070.68	1,071.79	2,310	2,310	1,238.21	46%	2,108	(202)
73600.000.10	Publications/Software	7,316.26	9,428.42	12,674	12,674	3,245.58	74%	13,824	1,150
71600.000.10	Fire Equipment Accessory	4,425.42	3,975.30	22,087	22,087	18,111.70	18%	19,797	(2,290)
71600.100.10	Batteries	271.60	463.65	1,400	1,400	936.35	33%	3,090	1,690
71700.000.10	Station Tools	103.18	433.35	1,650	1,650	1,216.65	26%	500	(1,150)
74800.000.10	Uniforms	4,519.34	1,732.07	20,112	20,112	18,379.93	9%	15,260	(4,852)
74900.000.10	Protective Clothing	13,591.28	8,465.13	36,956	36,956	28,490.87	23%	28,135	(8,821)
<b>Insurance</b>									
71800.000.10	Insurance - Accident/Health	4,310.00	(875.00)	4,310	4,310	5,185.00	-20%	4,310	-
72000.000.10	Insurance - Liability	16,734.59	20,809.56	17,000	17,000	(3,809.56)	122%	17,000	-
<b>Telephone &amp; Utilities</b>									
74200.000.10	Telephone	4,597.48	3,515.97	4,920	4,920	1,404.03	71%	5,040	120
74200.100.10	Cellular Services	4,114.17	5,639.34	6,900	6,900	1,260.66	82%	8,960	2,060
75000.000.10	Utilities	9,815.78	7,339.68	9,540	9,540	2,200.32	77%	9,540	-
75100.000.10	Utilities Dotsero	3,000.57	1,023.01	2,282	2,282	1,258.99	45%	2,282	-
<b>Repairs &amp; Maintenance</b>									
71200.000.10	Equipment Repairs and Maintenance	840.51	561.90	500	500	(61.90)	112%	1,000	500
70400.000.10	Building Repairs and Maintenance Station	7,993.99	3,025.10	15,950	15,950	12,924.90	19%	24,910	8,960
70400.100.10	Building Repairs and Maintenance Dotsero	32.19	30.60	950	950	919.40	3%	1,450	500
75200.000.10	Fleet - Gas and Oil	12,633.20	6,515.51	9,887	9,887	3,371.49	66%	9,887	-
75300.000.10	Fleet - Repairs and Maintenance	40,963.10	11,697.61	37,310	37,310	25,612.39	31%	37,160	(150)
75400.000.10	Fleet - Equipment Tires	-	-	4,800	4,800	4,800.00	0%	7,400	2,600
75500.000.10	Fleet - Equipment Testing	8,584.65	6,739.15	10,700	10,700	3,960.85	63%	11,500	800

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<b>Other</b>								
73000.100.10 Dispatch Services	21,500.22	21,158.68	21,159	21,159	0.32	100%	21,000	(159)
74700.000.10 Deployment Expenditures	381.60	581.28						
74400.100.10 Community Education	2,861.05	-	3,000	3,000	3,000.00	0%	3,000	-
<b>Capital</b>								
56300.000.10 Building Improvements	37,505.17	-	15,423	15,423	15,423.00	0%	16,000	577
56400.200.10 Fire Equipment	286.50	5,170.08	17,000	17,000	11,829.92	30%	17,000	-
56500.000.10 Vehicles	2,860.00	480,436.78	500,000	500,000	19,563.22	96%	408,000	(92,000)
56500.800.10 Capital Replacement	-	17,969.54	125,000	125,000	107,030.46	14%	125,000	-
56700.000.10 Communication Equipment	10,092.55	22,291.32	13,312	13,312	(8,979.32)	167%	5,000	(8,312)
80700.000.10 <b>Transfer to Impact Fund</b>								
<b>Total Expenditures</b>	<u>1,329,251.09</u>	<u>1,552,367.93</u>	<u>2,141,687.26</u>	<u>2,141,687.26</u>	<u>589,900.61</u>	<u>72%</u>	<u>2,100,936</u>	<u>(40,751)</u>
Revenue Over (Under ) Expenditures	<u>426,332.31</u>	<u>148,855.02</u>	<u>(399,883.26)</u>	<u>(445,238)</u>	<u>549,319.56</u>		<u>(392,582)</u>	
Beginning Fund Balance	1,640,197.99	2,066,530.30	1,684,063.00	2,066,530	382,467.30		1,621,293	
Ending Fund Balance	<u>\$ 2,066,530.30</u>	<u>\$ 2,215,385.32</u>	<u>\$ 1,284,179.74</u>	<u>\$ 1,621,293</u>	<u>\$ 931,786.86</u>		<u>\$ 1,228,711</u>	



Gypsum Fire Protection District  
 Capital Projects Fund  
 Statement of Revenues, Expenditures and Changes in Fund Balance  
 Actual As of 2019 and YTD through October 31, 2020  
 Original and Amended Budget 2020, Proposed Budget 2021

	Actual 2019	Actual 2020 10/31/2020	Budget 2020 Original	Amended 2020 Budget	Variance Favorable (Unfavorable)	Percent of Amended Budget	Budget 2021 Proposed	2021 Budget Over (Under) 2020 Estimate
<b>Income</b>								
<b>Other Revenue</b>								
36000.000.20								
	\$ 205,458.44	\$ 56,175	\$ 16,313	\$ 56,175	\$ 39,861.57	344%	\$ 16,313	\$ -
36000.100.20	1,147.46	657	707	707	(49.99)	93%	707	0
	<u>206,605.90</u>	<u>56,831.58</u>	<u>17,020.00</u>	<u>56,882.00</u>	<u>39,811.58</u>	334%	<u>17,020</u>	<u>-</u>
<b>Expense</b>								
<b>General &amp; Admin Expenses</b>								
<b>Operations</b>								
70500.000.20								
		-	-	-	-		-	
72000.000.20	4,178.35	955.45	110	1,150.00	(845.45)	869%	110	0
72100.000.20	916.60	504.13	390	605.00	(114.13)	129%	390	0
<b>Debt Service</b>								
66500.000.20	55,699.70	58,506.97	53,027	53,027.00	(5,479.97)	110%	53,027	0
67000.000.20	39,965.67	37,158.40	42,638	42,638.00	5,479.60	87%	42,638	0
	<u>100,760.32</u>	<u>97,124.95</u>	<u>96,165.00</u>	<u>97,420.00</u>	<u>(959.95)</u>	94%	<u>96,165</u>	<u>-</u>
	<u>105,845.58</u>	<u>(40,293.37)</u>	<u>(79,145.00)</u>	<u>(40,538.00)</u>	<u>38,851.63</u>		<u>(79,145)</u>	
	187,485.21	293,330.79	298,163.00	293,331.00	(4,832.21)		252,793	
	<u>\$ 293,330.79</u>	<u>\$ 253,037.42</u>	<u>\$ 219,018.00</u>	<u>\$ 252,793.00</u>	<u>\$ 34,019.42</u>		<u>173,648</u>	

## 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 18, 2020 and


**WHEREAS**, the amount of money necessary to balance the budget from property taxes for general operating expenditures is \$1,620,489 together with abatements in the amount of \$928 and a tax revenue adjustment of \$5,876 and

**WHEREAS**, the 2020 valuation for assessment for the District, as certified by the Eagle and Garfield County Assessor is \$150,971,410 and \$3,655,350 respectively and totaling \$154,626,760 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 2021 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 \$1,620,489.
2. That for abatement purposes, there is hereby levied a tax levy of .006 mills upon each dollar of the total valuation for assessment of all taxable property to raise \$928.
3. That for tax revenue adjustment, there is hereby levied a tax levy of .038 mills upon each dollar of the total valuation for assessment of all taxable property to raise \$5,876.
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 18th day of November, 2020

  
Jennifer Widhalm

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 18, 2020 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

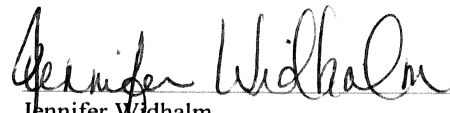
**WHEREAS**, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, so as not to impair the operations of the District.

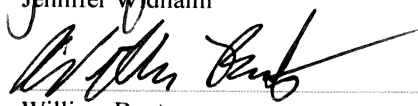
**NOW, THEREFORE, BE IT RESOLVED BY** the Board of Directors of the Gypsum Fire Protection District:

That the following sums are hereby appropriated from the revenues of each fund, to each fund, for the purposes stated, or as adjusted, if necessary, upon receipt of the final (December) Certification of Valuation from the Eagle and Garfield County Assessor:

<b>General Fund</b>	<b>\$ 2,100,936</b>
<b>Capital Projects Fund</b>	<b>\$ 96,165</b>

**ADOPTED** this 18<sup>th</sup> day of November, 2020

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

  
\_\_\_\_\_  
William Baxter President

**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 2021 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, 2020 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 18, 2020 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>\$2,100,936</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**

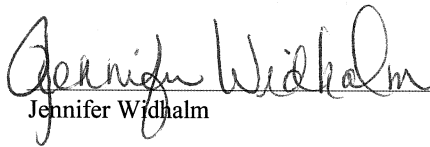
Fund Balance Forward	<b>\$1,621,293</b>
From Sources other than General property tax	<b>\$ 81,062</b>
From the general property tax levy	<b><u>\$1,627,292</u></b>
<b>Total General Fund</b>	<b>\$3,329,647</b>

**Capital Projects Fund**

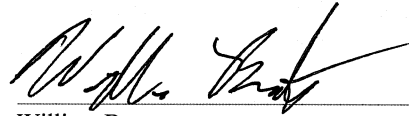
Fund Balance Forward	<b>\$ 252,793</b>
From sources other than general property tax	<b><u>\$ 17,020</u></b>
<b>Total Capital Projects Fund</b>	<b>\$ 269,813</b>

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 2020 fiscal year, or as adjusted, if necessary, upon receipt of the final (December) Certification of Valuation from the Eagle and Garfield County Assessor.
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 18<sup>th</sup> day of November, 2020

  
Jennifer Widhalm

Secretary



William Baxter

President

**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>

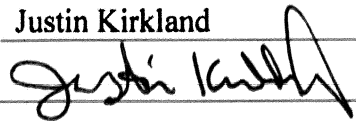
of the Gypsum Fire Protection District,  
(local government)<sup>C</sup>

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 150,845,140 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: \$ 150,845,140 (NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

Submitted: 12/07/20 for budget/fiscal year 2021.  
(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>	10.480 mills	\$ 1,580,857
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 mills</b>	<b>\$ 1,580,857</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>	.006 mills	\$ 905
7. Other <sup>N</sup> (specify): <u>Gallagher Tax Adjustment</u>	.038 mills	\$ 5,732
	mills	\$
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<b>10.524 mills</b>	<b>\$1,587,494</b>

Contact person: (print) Justin Kirkland Daytime phone: (970) 524-7101  
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 \$ 3,655,360 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: \$ 3,655,360 (NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

**Submitted:** 12/07/20 for budget/fiscal year 2021.  
(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>	10.480 mills	\$ 38,308
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>\$ 38,308</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>	.006 mills	\$ 22
7. Other <sup>N</sup> (specify): <u>Gallagher Tax Adjustment</u>	.038 mills	\$ 139
	_____ mills	\$ _____
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<b>10.524</b> mills	<b>\$ 38,469</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).

Lease Schedule

<u>Payment</u> <u>Year</u>	<u>Building</u> <u>Improvements</u>
2021	95,665
2022	95,665
2023	95,665
2024	95,665
2025	95,665
2026	95,665
2027	95,665
2028	95,665
2029	95,665
Total	<u><u>860,985</u></u>