

**Eagle River Fire Protection District**  
**Eagle County, Colorado**

**2023 Annual Budget**



Prepared by:  
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Administration  
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# **EAGLE RIVER FIRE PROTECTION DISTRICT**

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**Eagle County, Colorado**

**2023 Annual Budget**

## **BOARD OF DIRECTORS**

Clint Janssen, Chairperson

Bill Simmons, Vice Chair

Darell Wegert, Treasurer

John Halloran, Secretary

Cindy Moran, Assistant Secretary and Assistant Treasurer

## **EXECUTIVE TEAM**

Karl Bauer, General Manager and Fire Chief

Kris Nash, Human Resources Director

Jessica Costabile, Finance Director

George Wilson, Division Chief of Administration

Jason Clark, Division Chief of Special Operations

Lee Bruchez, Battalion Chief

Todd Marty, Battalion Chief

Michael Warmuth, Battalion Chief

Michael Woodworth, Fire Marshal

# EAGLE RIVER FIRE PROTECTION DISTRICT

## 2023 ANNUAL BUDGET

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# EAGLE RIVER FIRE PROTECTION DISTRICT

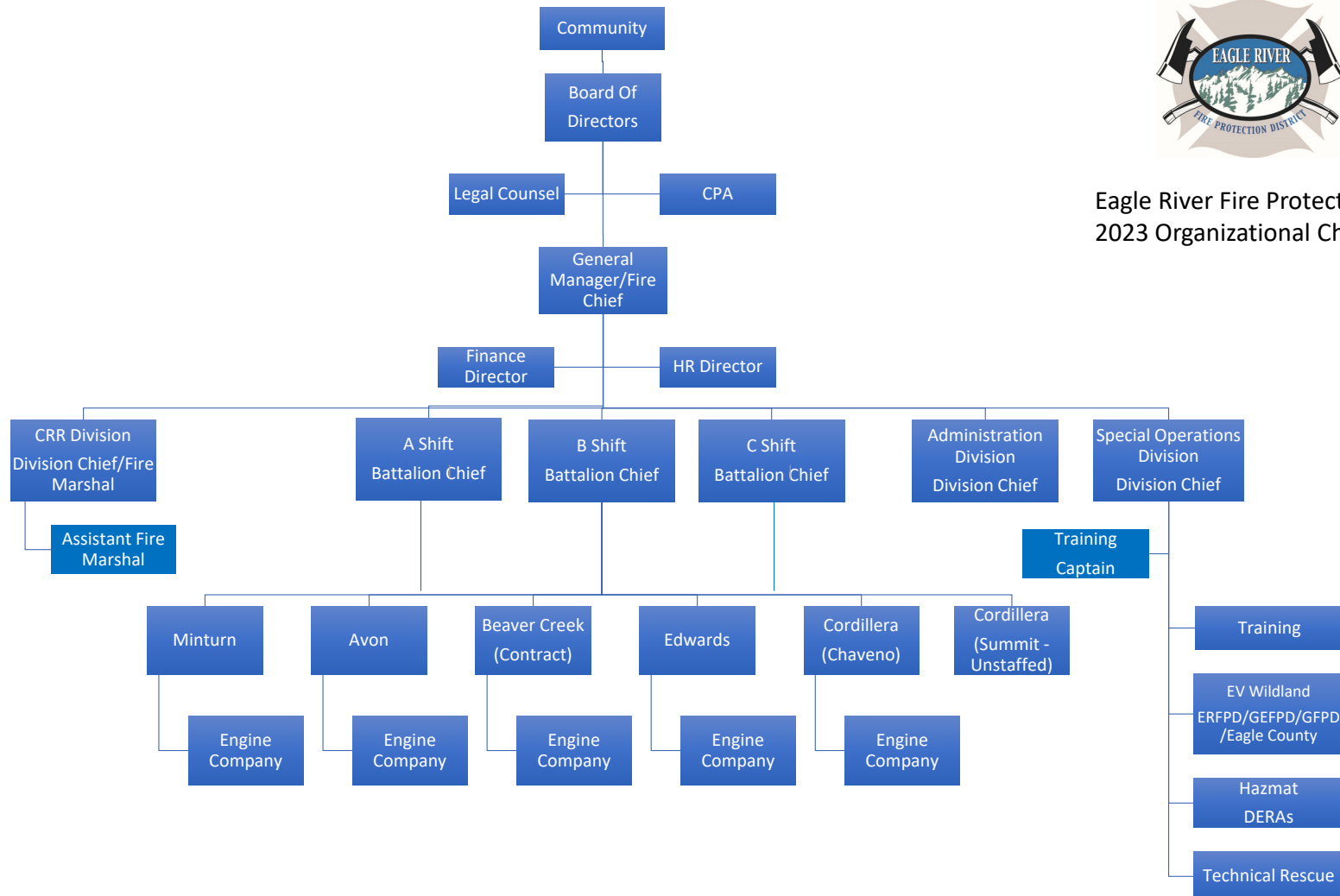
## 2023 ANNUAL BUDGET

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## Eagle River Fire Protection District 2023 Organizational Chart



# **EAGLE RIVER FIRE PROTECTION DISTRICT AVON, COLORADO**

## **2023 BUDGET MESSAGE**

The Eagle River Fire Protection District (ERFPD) serves an area of approximately 186 square miles within Eagle County, Colorado, that includes the Towns of Avon, Minturn and Red Cliff, and the communities of Arrowhead, Bachelor Gulch, Cordillera, Eagle-Vail, Edwards, and portions of Wolcott. In addition, the District serves the Beaver Creek Metropolitan District, including Beaver Creek Resort, pursuant to an Agreement for Fire Protection and Emergency Services. As a professional fire service agency ERFPD staffs five operational fire and emergency response stations, and employs 70 full-time uniformed firefighters, two administrative personnel, two wildland crew leads, and one wildland firefighter to protect the area's visitors, residences, businesses, high-rise resort hotels, rural areas and surrounding forests.

The attached budget includes proposed expenditures and the means by which the District will finance them. Prior to budget adoption, the District holds a public hearing to obtain taxpayer comments. Following the public hearing, the Board of Directors legally adopts the budget, appropriates funds for expenditure, and levies a property tax by passing resolutions on or before the fifteenth day of December.

The Board of Directors is authorized to transfer money between line items. However, the Board of Directors must approve by supplemental resolution any expenditure that exceeds the legally adopted annual operating budget for a particular fund.

The District budget is comprised of the following five Funds: General, Capital Impact Fee, Debt Service, Equipment Replacement, and Capital Projects. The General Fund is used to account for all financial resources relating to the overall operations of the District including personnel, commodities, contract services, purchasing and financing, and capital equipment. The Capital Impact Fee Fund includes reserves to fund specific capital projects that address growth and its impact on the District's service levels. The Debt Service Fund is used to accumulate financial resources for the repayment of principal and interest related to the General Obligation Bonds, Series 2016. The Equipment Replacement Fund accumulates financial resources for the future replacement of existing fleet and equipment. The Capital Projects Fund is used to account for the construction of facilities and the acquisition of certain capital assets.

The District's budget is prepared using the modified accrual basis of accounting. This method accounts for revenues when they are measurable and available, and expenditures within the period in which the District normally liquidates the related liability rather than when the liability is first incurred. Governmental accounting standards require a comparison of the legally adopted budget with actual data on the budgetary basis, which actual data may differ from Generally Accepted Accounting Principles (GAAP) presentations in the audit report.

## ***Budget Highlights***

The District's budget format incorporates a strategic plan and long-range capital plan, and includes the following five programs: Support Services, Operations, Health, Wellness and Safety, Community Risk Reduction and Special Operations.

Operations include activities which result in direct emergency service delivery to the communities protected by the Fire District. Constituting the largest of the District's six programs, Operations includes Structure Fire Suppression and Emergency Medical Services, and details the cost of staff, all equipment and supplies, and the training necessary to ensure the provision of an appropriate level of service.

In cooperation with the Greater Eagle Fire Protection District (GEFPD), the Gypsum Fire Protection District (GFPD), and Eagle County, the Special Operations Program, which includes joint wildland and training activities, Technical Rescue, Hazardous Materials and Deployments. As defined in NFPA 1500 (National Fire Protection Association Standard on Fire Department Occupational Safety and Health Program), Special Operations include fire department activities that require specialized training. Through interagency collaboration, ERFPD, GEFPD and GFPD increase their capability to provide such specialized training, and enhance regional effectiveness in wildland fire response with greater efficiency.

Community Risk Reduction includes the prevention of fires; the investigation of the cause, origin, and circumstances of fires; the elimination of fire and life safety hazards in buildings and vehicles; the maintenance of fire protection equipment and systems; the regulation of storage, use, and handling of hazardous materials and hazardous substances; and, the enforcement of basic building regulations in matters regarding fire, panic, and explosion safety. This program is dedicated to enhancing environmental protection and creating a more business friendly environment, promotes safer communities through community outreach, education and the promotion of hazard mitigation, especially as they pertain to natural and manmade disasters. In addition to ongoing identification and assessment of district-wide risks, the CRR program collaborates with local, state and federal agencies to ensure the District's ability to appropriately assist communities in the mitigation, preparedness, response, and recover phases of hazards to communities it services.

Health, Wellness and Safety ensures that the District complies with laws and industry standards pertaining to workplace safety, provides tools and equipment necessary to protect staff against job-related health hazards, and promotes employee well-being in an effort to reduce the incidence and cost of illness and injury. This program includes a comprehensive physical fitness program designed to reduce the likelihood of cardiac related illnesses and ensure that staff maintains a level of fitness commensurate with the physical demands of their job.

Support Services includes administrative, managerial and logistical activities which facilitate the provision of the District's other programs. Support Services also includes such activities as Human Resources, Finance and Fleet Management, along with a variety of smaller, but no less critical activities that ensure the continuity of District functions.

The budget also incorporates the District's fund balance reserve policy, established by the Fire Board to

assist long-term financial planning, manage potential risks associated with changing economic, budgetary and environmental conditions, and pay potential costs incurred by the District as a result of catastrophic incidents such as destructive wildfires. The policy sets a minimum unassigned level of 25% of the District's budgeted General Fund operating expenditures, excluding capital.

The 2023 budget has been developed to emphasize the following: staffing 24/7 the District's four operational fire and emergency response stations to meet ongoing service demands; fulfill contractual obligations pursuant to its agreement with the Beaver Creek Metropolitan District; implement major capital projects including the completion of upgrading the Accounting and HR Software; adds an Assistant Fire Marshal and Training Captain; manages health insurance contributions; and purchases a staff vehicle and Wildland Engine as recommended by the District's capital replacement plan. In addition, the District will continue to pursue a joint Eagle Valley Wildland Program with neighboring fire agencies including sharing the cost necessary to maintain this program with assistance from the Towns and County. It will continue to seek other shared service opportunities.

Based on the assessed valuations of \$1,138,761,880, the mill levy to the County Commissioners is 9.320 mills for general operating purposes, 0.152 mills to collect adjustment revenues, 0.010 mills for refunds/abatements in the General Fund, 1.141 mills for General Obligation Bonds and Interest, and 0.001 for refunds/abatements in the Debt Service Fund for a total of 10.624 mills compared with 9.703 mills levied in 2022.

### ***2023 Budget Revenue Highlights***

#### General Fund:

General Fund revenues are budgeted at \$13,857,638 in 2023 with property taxes accounting for approximately seventy-eight percent of the District's total operating revenues. The District estimates it will receive payments from Beaver Creek Metropolitan District in the amount of \$1,981,002 for fire protection services performed pursuant to a service contract. This contract will expire on December 31, 2029 with the option to renew for two additional five-year periods.

#### Capital Impact Fee Fund:

In 2023, impact fee collection and interest revenues are projected to total \$455,100. Eagle County, the Town of Avon, the Town of Minturn, and the Town of Red Cliff collect emergency services impact fees on the District's behalf. These fees are based upon new water taps.

#### Debt Service Fund:

The Debt Service Fund is used to account for the accumulation of resources for the repayment of principal and interest on the General Obligation Bonds, Series 2016. The major sources of revenue are property taxes.

#### Equipment Replacement Fund:

The Equipment Replacement Fund interest revenues are projected at an amount totaling \$25,000. There are no planned equipment rental charges in 2023.



Capital Projects Fund:

In 2016, the District issued General Obligation Bonds, Series 2016 for capital improvements including: the Avon Public Safety Facility Project, the Edwards Fire Station Project and Training Facility Project approved at the May 3, 2016 election. These projects are expected to be completed by 2023.

***2023 Budget Expenditure Highlights***

General Fund:

The 2023 budget has been developed emphasizing the following: meeting ongoing service demands through staffing the District's four operational and emergency response stations, staffing the Beaver Creek Fire Station in accordance with the Intergovernmental Agreement between the District and the Beaver Creek Metropolitan District, and retaining personnel. Personnel services account for approximately 83% of the total budget. The General Fund appropriations total \$14,703,848 to meet District-wide service demands.

Capital Impact Fee Fund:

Capital Impact Fee Fund appropriations total \$27,000 for the purpose of collection service fees to Eagle County, the Town of Avon, the Town of Minturn, and the Town of Red Cliff for the collection of emergency services impact fees on the District's behalf.

Debt Service Fund:

The Debt Service Fund appropriations total \$1,335,850 in 2023 for the purpose of the payment of interest and principal on the General Obligation Bonds, Series 2016 and annual fiscal agent fees. Revenues for payment of debt service come from property tax revenues and interest earnings.

Equipment Replacement Fund:

The Equipment Replacement Fund appropriations total \$490,000. This includes a water tender and staff vehicle.

Capital Projects Fund:

Total Capital project disbursements are budgeted at \$32,776 in 2023 to complete the Avon Public Safety Facility and Edwards Fire Station and Training Facility projects.

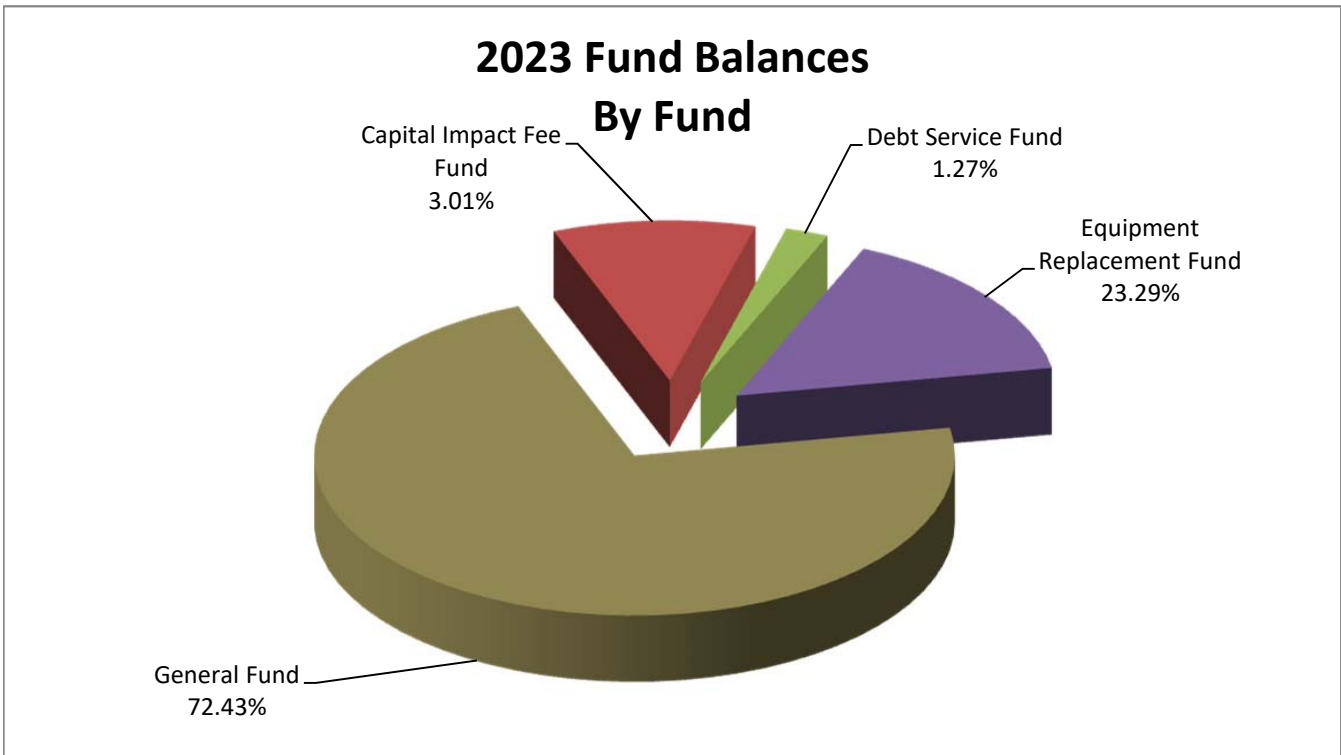
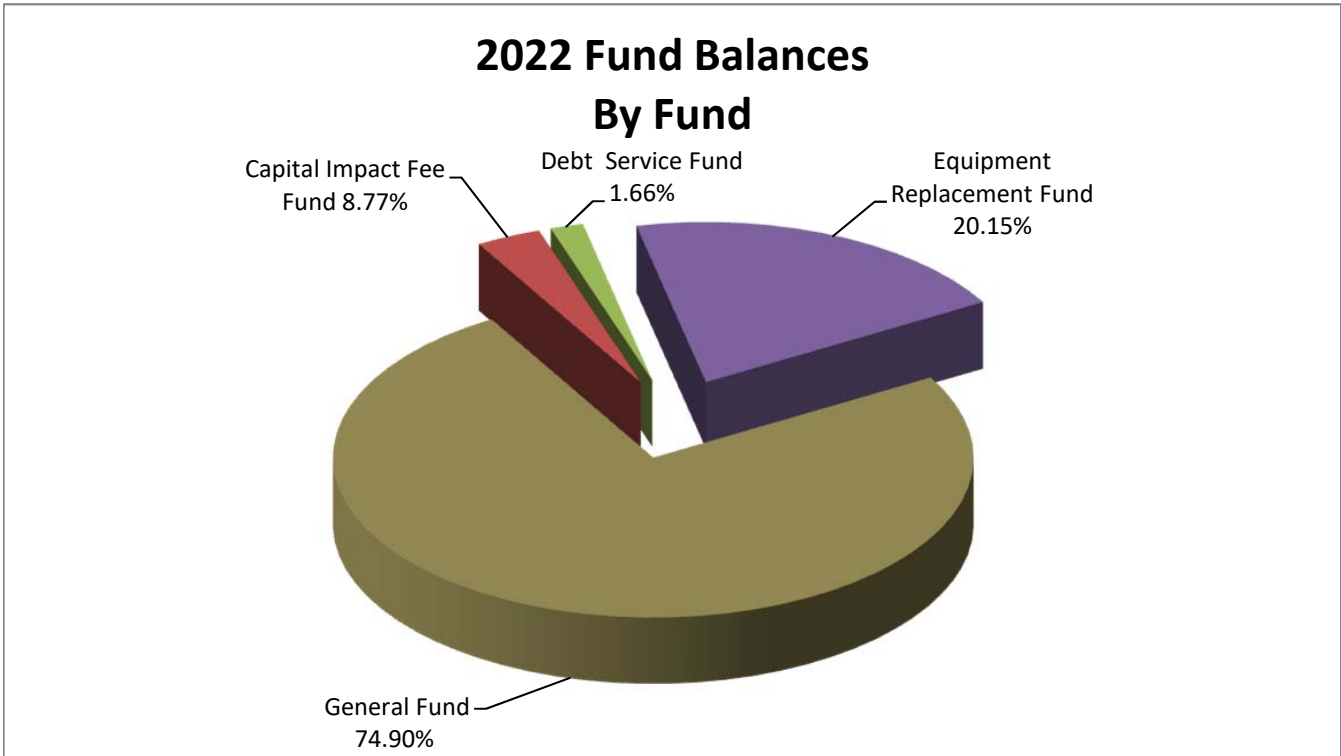
***Summary***

The District's 2023 total estimated ending fund balance is \$6,567,637 with \$391,410 recognized as the statutory requirement for TABOR emergency reserves, \$672,322 as restricted reserves for the Capital Impact Fee Fund, \$142,997 for the Debt Service Fund, and \$0 for the Capital Projects Fund. The remaining balance of \$5,360,908 meets the requirements of the District's 25% minimum reserve policy and is unreserved and unrestricted and can be used for any legal purpose.

**Eagle River Fire Protection District  
Financial Overview  
Total Budget - By Fund**

	General Fund	Capital Impact Fee Fund	Debt Service Fund	Equipment Replacement Fund	Capital Projects Fund	Total All District Funds
Estimated Beginning Fund Balance January 01, 2023	5,565,926	244,222	123,606	1,497,602	32,026	7,463,382
<b>REVENUES</b>						
<b>Taxes</b>						
Property Tax - Current	\$ 10,631,677	\$ -	\$ -	\$ -	\$ -	\$ 10,631,677
Property Tax - Gallagher Adjustment	174,000	-	-	-	-	174,000
Property Tax - Abatement Levy	11,466	-	1,541	-	-	13,007
Property Tax - General Obligation Bonds and Interest Property Tax	-	-	1,300,000	-	-	1,300,000
Specific Ownership Taxes	596,703	-	50,000	-	-	646,703
<b>Licenses and Permits</b>						
Inspection and Plan Review Fees	52,739	-	-	-	-	52,739
<b>Intergovernmental</b>						
Eagle Valley Wildland	356,392	-	-	-	-	356,392
Other Governmental	15,400	-	-	-	-	15,400
Impact Fees	-	450,000	-	-	-	450,000
<b>Charges for Services</b>						
BCMD	1,981,002	-	-	-	-	1,981,002
Claims for Reimbursement	-	-	-	-	-	-
<b>Investment Earnings</b>						
Interest Earnings	28,259	5,100	3,700	25,000	750	62,809
<b>Miscellaneous</b>						
Other Revenue	10,000	-	-	-	-	10,000
Operating Transfers In	-	-	-	-	-	-
<b>Total Revenues</b>	<b>13,857,638</b>	<b>455,100</b>	<b>1,355,241</b>	<b>25,000</b>	<b>750</b>	<b>15,693,729</b>
<b>EXPENDITURES</b>						
Support Services	2,496,567	-	-	-	-	2,496,567
Operations	10,794,642	-	-	-	-	10,794,642
Special Operations	810,561	-	-	-	-	810,561
Health, Wellness and Safety	128,466	-	-	-	-	128,466
Community Risk Reduction	364,673	-	-	-	-	364,673
Capital	108,939	27,000	-	490,000	32,776	658,715
Debt Service	-	-	1,335,850	-	-	1,335,850
<b>Total Expenditures</b>	<b>14,703,848</b>	<b>27,000</b>	<b>1,335,850</b>	<b>490,000</b>	<b>32,776</b>	<b>16,589,474</b>
<b>Change in Net Assets</b>	<b>(846,210)</b>	<b>428,100</b>	<b>19,391</b>	<b>(465,000)</b>	<b>(32,026)</b>	<b>(895,745)</b>
FUND BALANCE - December 31, 2023	\$ 4,719,716	\$ 672,322	\$ 142,997	\$ 1,032,602	\$ -	\$ 6,567,637
FUND BALANCES:						
<b>Restricted for:</b>						
Debt Service	-	-	142,997	-	-	142,997
Restricted Reserve	-	672,322	-	-	-	672,322
Emergencies (TABOR)	391,410	-	-	-	-	391,410
<b>Committed to:</b>						
Equipment Replacement	-	-	-	1,032,602	-	1,032,602
Unassigned	4,328,306	-	-	-	-	4,328,306
<b>TOTAL FUND BALANCES</b>	<b>\$ 4,719,716</b>	<b>\$ 672,322</b>	<b>\$ 142,997</b>	<b>\$ 1,032,602</b>	<b>\$ -</b>	<b>\$ 6,567,637</b>

# Eagle River Fire Protection District Financial Overview Fund Balances - By Fund



\*Amended 2022 Budget and Adopted 2023 Budget

**Capital Impact Fee Fund Summary**

Account Number	Account Description	Actual 2021	Adopted Budget 2022	Adopted Amended Budget 2022	Adopted Budget 2023	Difference
<b>REVENUES</b>						
<i>Intergovernmental</i>						
5152	Impact Fees	\$ 232,646	\$ 187,152	\$ 450,000	\$ 450,000	\$ -
<i>Investment Earnings</i>						
5701	Interest Earnings	193	150	5,100	5,100	-
<b>Total Revenues</b>		<b>232,839</b>	<b>187,302</b>	<b>455,100</b>	<b>455,100</b>	<b>-</b>
<b>EXPENDITURES</b>						
6473	Service Fees	14,275	11,230	27,000	27,000	-
6634	Communications Equipment	8,170	-	-	-	-
6641	Vehicles and Apparatus	93,005	619,300	851,800	-	(851,800)
<b>Total Expenditures</b>		<b>115,450</b>	<b>630,530</b>	<b>878,800</b>	<b>27,000</b>	<b>(851,800)</b>
NET SOURCE (USE) OF FUNDS		117,389	(443,228)	(423,700)	428,100	851,800
FUND BALANCES, Beginning of Year		550,533	625,390	667,922	244,222	(423,700)
FUND BALANCES, End of Year		667,922	182,162	244,222	672,322	428,100

**Revenue Accounts**

- 5152 Impact Fees

The District has entered into intergovernmental agreements with Eagle County, the Town of Avon, the Town of Red Cliff and the Town of Minturn for the collection of emergency service impact fees. The impact fee is based upon the size of the water meter required for the development; and can range from \$1,701 for a ¾-inch meter to \$240,988 for a twelve-inch meter.

- 5701 Interest Earnings

Interest earnings of the District's Capital Impact Fund.

**Expenditure Accounts**

- 6473 Service Fees

Administrative fee of six percent (6%) of the impact fee collected, paid to the County and Town's as an offset against the cost of collection and administration.

**Debt Service Fund Summary**

Account Number	Account Description	Actual 2021	Adopted Budget 2022	Adopted Amended Budget 2022	Adopted Budget 2023	Difference
<b>REVENUES</b>						
<i><b>Taxes</b></i>						
5102	Property Tax - Delinquent	\$ 617	\$ -	\$ -	\$ -	\$ -
5103	Property Tax - Current Interest	1,685	-	1,750	-	(1,750)
5104	Property Tax - Abatements	(863)	-	(840)	-	840
5105	Property Tax - Abatement Levy	2,177	3,309	3,309	1,541	(1,768)
5106	Property Tax - General Obligation Bonds and Interest					
5106	Property Tax	1,299,052	1,300,000	1,300,000	1,300,000	-
5151	Specific Ownership Taxes	72,873	50,000	67,000	50,000	(17,000)
<i><b>Investment Earnings</b></i>						
5701	Interest Earnings	199	40	8,500	3,700	(4,800)
<b>Total Revenues</b>		<b>1,375,740</b>	<b>1,353,349</b>	<b>1,379,719</b>	<b>1,355,241</b>	<b>(24,478)</b>
<b>EXPENDITURES</b>						
6422	Treasurer Fees	39,080	39,000	40,000	40,000	-
<i><b>Debt Service</b></i> General Obligation Bonds, Series, 2016						
6501	Principal	515,000	535,000	535,000	555,000	20,000
6502	Interest	781,850	761,250	761,250	739,850	(21,400)
6503	Fiscal Agent Fees	1,000	1,000	1,000	1,000	-
<b>Total Expenditures</b>		<b>1,336,930</b>	<b>1,336,250</b>	<b>1,337,250</b>	<b>1,335,850</b>	<b>(1,400)</b>
<b>NET SOURCE (USE) OF FUNDS</b>		<b>38,810</b>	<b>17,099</b>	<b>42,469</b>	<b>19,391</b>	<b>(23,078)</b>
<b>FUND BALANCES, Beginning of Year</b>		<b>42,327</b>	<b>59,529</b>	<b>81,137</b>	<b>123,606</b>	<b>42,469</b>
<b>FUND BALANCES, End of Year</b>		<b>81,137</b>	<b>76,628</b>	<b>123,606</b>	<b>142,997</b>	<b>19,391</b>

**Revenue Accounts**

- 5105 Property Tax – Abatement Levy  
In Colorado, local governments may levy a mill to collect property taxes that the local government did not receive in the prior year due to taxpayer refunds or errors in property valuation. The abatement levy may generate revenues up to, but not exceeding, the refund/abatement amount from DLG Form 57 Line 11.
- 5106 Property Tax - General Obligation Bonds and Interest Property Tax  
Property taxes are levied by the District’s Board of Directors to pay the annual debt service of the General Obligation Bonds, Series 2016. The levy is based on assessed valuations determined by the Eagle County Assessor generally as of January 1, of each year. Taxing entities that are Special District or Subdistricts of Special District must certify a separate mill levy for each bond or contract.
- 5151 Specific Ownership Taxes  
Enacted in 1937, and contained in Article X, Section 6, Colorado Constitution; Title 42, Article 3, C.R.S., Specific Ownership Taxes are levied on vehicles in lieu of a property tax, and paid each year upon vehicle registration. Tax rates vary by class and age of vehicle.
- 5701 Interest Earnings  
Interest earnings of the District’s Debt Service Fund.

**Expenditure Accounts**

- 6422 Treasurer Fees  
Per Title 30, Article 1, C.R.S. Fees of County Treasurer, the District pays the County a fee for the tax money it collects on the District’s behalf. In Eagle County, a county of the fourth class, this fee equals three percent of the property tax collections.
- 6501 Principal  
Principal payment on the General Obligation Bonds, Series 2016.
- 6502 Interest  
Interest payment on the General Obligation Bonds, Series 2016.
- 6503 Fiscal Agent Fees  
The annual trustee fees on the General Obligation Bonds, Series 2016.

**Equipment Replacement Fund Summary**

<b>Account Number</b>	<b>Account Description</b>	<b>Actual 2021</b>	<b>Adopted Budget 2022</b>	<b>Adopted Amended Budget 2022</b>	<b>Adopted Budget 2023</b>	<b>Difference</b>
<b>REVENUES</b>						
<i>Investment Earnings</i>						
5701	Interest Earnings	\$ 290	\$ 160	\$ 7,500	\$ 25,000	\$ 17,500
<i>Other Financing Sources</i>						
5917	Operating Transfers In	-	1,000,000	1,000,000	-	(1,000,000)
<b>Total Revenues</b>		<b>290</b>	<b>1,000,160</b>	<b>1,007,500</b>	<b>25,000</b>	<b>(982,500)</b>
<b>EXPENDITURES</b>						
6633	Firefighting Equipment	(257)	-	-	-	-
6641	Vehicles and Apparatus	-	134,950	100,000	490,000	390,000
<b>Total Expenditures</b>		<b>(257)</b>	<b>134,950</b>	<b>100,000</b>	<b>490,000</b>	<b>390,000</b>
NET SOURCE (USE) OF FUNDS		547	865,210	907,500	(465,000)	(1,372,500)
FUND BALANCES, Beginning of Year		589,555	542,361	590,102	1,497,602	907,500
FUND BALANCES, End of Year		590,102	1,407,571	1,497,602	1,032,602	(465,000)

**Revenue Accounts**

- 5701 Interest Earnings  
Interest earnings of the District's Equipment Replacement Fund.

**Expenditure Accounts**

- 6641 Vehicles and Apparatus  
This account will support the replacement purchase and outfitting of an aging water tender. This will enhance water distribution for the district during a wild fire event or a rural water supply need.

**Capital Projects Fund Summary**

<b>Account Number</b>	<b>Account Description</b>	<b>Actual 2021</b>	<b>Adopted Budget 2022</b>	<b>Adopted Amended Budget 2022</b>	<b>Adopted Budget 2023</b>	<b>Difference</b>
<b>REVENUES</b>						
<i>Investment Earnings</i>						
5701	Interest Earnings	\$ 155	\$ -	\$ 1,500	\$ 750	\$ (750)
5801	Other	-	-	83,194	-	(83,194)
<b>Total Revenues</b>		<b>155</b>	<b>-</b>	<b>84,694</b>	<b>750</b>	<b>(83,944)</b>
<b>EXPENDITURES</b>						
6651	Avon Public Safety Facility Project	78,591	-	25,000	12,000	(13,000)
6654	Edwards Fire Station & Training Facility Project	209,638	-	115,000	20,776	(94,224)
6904	Operating Transfers Out	34,690	-	-	-	-
<b>Total Expenditures</b>		<b>322,919</b>	<b>-</b>	<b>140,000</b>	<b>32,776</b>	<b>(107,224)</b>
NET SOURCE (USE) OF FUNDS		(322,763)	-	(55,306)	(32,026)	23,280
FUND BALANCES, Beginning of Year		410,096	-	87,332	32,026	(55,306)
FUND BALANCES, End of Year		87,332	-	32,026	-	(32,026)

**Revenue Accounts**

- 5701 Interest Earnings  
Interest earnings of the District's Capital Projects Fund.

**Expenditure Accounts**

- 6651 Avon Public Safety Facility Project  
Construction of a new Avon fire station in a different location to replace the existing fire station. The new Avon fire station will be a joint fire/police facility with the Town of Avon.
- 6654 Edwards Fire Station and Training Facility Project  
The purchase of land and construction of a new Edwards fire station and Training Facility.

General Fund Summary

Account Number	Account Description	Actual 2021	Adopted Budget 2022	Adopted Amended Budget 2022	Adopted Budget 2023	Difference
<b>REVENUES</b>						
<b>Taxes</b>						
5101	Property Tax - Current	\$ 9,628,123	\$ 9,910,283	\$ 9,910,283	\$ 10,631,677	\$ 721,394
5101	Property Tax - Credit	-	(50,248)	(50,248)	-	50,248
5101	Property Tax - Gallagher Adjustment	-	-	-	174,000	174,000
5102	Property Tax - Delinquent	4,436	-	8	-	(8)
5103	Property Tax - Current Interest	12,498	-	10,658	-	(10,658)
5104	Property Tax - Abatements	(6,181)	-	(6,136)	-	6,136
5105	Property Tax - Abatement Levy	21,812	23,664	23,664	11,466	(12,198)
5151	Specific Ownership Taxes	540,378	473,064	473,064	596,703	123,639
<b>Licenses and Permits</b>						
5201	Inspection and Plan Review Fees	50,691	78,030	78,030	52,739	(25,291)
<b>Intergovernmental</b>						
5302	State Grants	-	-	18,185	-	(18,185)
5303	Local and Other Grants	2,000	-	-	-	-
5398	Eagle Valley Wildland	-	-	-	356,392	356,392
5399	Other Governmental	438,287	451,931	575,000	15,400	(559,600)
<b>Charges for Services</b>						
5401	BCMD	1,867,284	1,932,731	1,923,302	1,981,002	57,700
5402	Claims for Reimbursement	-	-	-	-	-
<b>Investment Earnings</b>						
5701	Interest Earnings	3,265	1,700	90,000	28,259	(61,741)
<b>Miscellaneous</b>						
5801	Other Revenue	18,121	10,000	1,200	10,000	8,800
<b>Other Financing Sources</b>						
5917	Operating Transfers In	34,690	-	-	-	-
<b>Total Revenues</b>		<b>12,615,406</b>	<b>12,831,155</b>	<b>13,047,010</b>	<b>13,857,638</b>	<b>810,628</b>

<b>PROGRAM EXPENDITURES</b>						
	Support Services	1,788,744	2,302,332	2,212,924	2,496,567	283,643
	Operations	8,867,733	9,589,634	9,616,303	10,794,642	1,178,339
	Special Operations	427,176	896,566	744,680	810,561	65,881
	Health, Wellness and Safety	66,408	101,617	98,142	128,466	30,324
	Community Risk Reduction	-	-	-	364,673	364,673
	Capital	197,873	144,639	191,254	108,939	(82,315)
	Operating Transfers Out	-	1,000,000	1,000,000	-	(1,000,000)
	Fire Prevention	169,754	182,616	186,783	-	(186,783)
	Community Risk Management	141,286	143,573	102,482	-	(102,482)
<b>Total Expenditures</b>		<b>11,658,974</b>	<b>14,360,977</b>	<b>14,152,568</b>	<b>14,703,848</b>	<b>551,280</b>

NET SOURCE (USE) OF FUNDS	956,432	(1,529,822)	(1,105,558)	(846,210)	259,348
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Fund Balances, Beginning of Year	5,715,052	5,907,388	6,671,484	5,565,926	(1,105,558)
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Fund Balances, End of Year	\$ 6,671,484	\$ 4,377,566	\$ 5,565,926	\$ 4,719,716	\$ (846,210)
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**Fund Balances**

**Nonspendable**

**Restricted For:**

3% TABOR Emergency Reserve	\$ 416,736	\$ 416,736	\$ 377,421	\$ 391,410	\$ 13,989
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**Unassigned:**

25% Minimum Reserve Balance	2,865,275	3,304,084	3,240,329	3,648,727	408,399
Stabilization Balance	3,389,472	656,746	1,948,176	679,578	(1,268,598)

Total Fund Balances	\$ 6,671,484	\$ 4,377,566	\$ 5,565,926	\$ 4,719,716	\$ (846,210)
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## Revenue Accounts

- 5101 Property Tax - Current

Property taxes are levied by the District's Board of Directors. The levy is based on assessed valuations determined by the Eagle County Assessor generally as of January 1, of each year.

- 5102 Property Tax - Delinquent

Property Tax payments that are not received when due are considered delinquent and are collectible by the County Treasurer through distraint and sale proceedings. All property tax payments are due to the County Treasurer by June 15. As delinquent property taxes are received, they are accounted for separately through placement in this account.

- 5103 Property Tax - Current Interest

Delinquent property tax payments are subject to penalty and interest charges administered by the County Treasurer. If property taxes are not paid by the 28th day of February, interest shall accrue at the rate of one percent (1%) per month from the first day of March until the date of payment. If the full amount of tax is paid by April 30th then no delinquent interest shall accrue.

- 5104 Property Tax - Abatements

A property tax abatement is an official reduction or invalidation of an assessed valuation after the initial assessment for a tax based on the value of the real estate in question. A taxpayer may file an abatement petition with the County Treasurer to officially request an abatement of taxes due, or a refund of taxes paid. The abatement petition may be filed within two years of the date the taxes were levied.

- 5105 Property Tax – Abatement Levy

In Colorado, local governments may levy a mill to collect property taxes that the local government did not receive in the prior year due to taxpayer refunds or errors in property valuation. The abatement levy may generate revenues up to, but not exceeding, the refund/abatement amount from DLG Form 57 Line 11.

- 5151 Specific Ownership Taxes

Enacted in 1937, and contained in Article X, Section 6, Colorado Constitution; Title 42, Article 3, C.R.S., Specific Ownership Taxes are levied on vehicles in lieu of a property tax, and paid each year upon vehicle registration. Tax rates vary by class and age of vehicle.

- 5201 Inspection and Plan Review Fees

Inspection and plan review fees are associated with construction that occurs within the District's boundaries. These fees are for both commercial and residential construction, new construction and remodels.

- 5303 Local and Other Grants

Financial contributions awarded by local and other agencies to be used or expended by the District for a specified purpose.

- 5398 Eagle Valley Wildland

The District has entered into an Intergovernmental Agreement with Greater Eagle Fire Protection District, Gypsum Fire Protection District (GFPD) and Eagle County concerning Eagle Valley Wildland Program. This line item accounts for funding Eagle Valley Wildland Team costs.

- 5399 Other Governmental

The District has entered into a Services Agreement with Gypsum Fire Protection District. GFPD pays the District, as compensation for services, a monthly fee.

- 5401 BCMD

The District has entered into an agreement for Fire Protection and Emergency Services with Beaver Creek Metropolitan District (BCMD). BCMD pays the District, as compensation for fire services, an annual fee that increases annually based upon a specified Consumer Price Index (CPI) formula.

- 5402 Claims for Reimbursement

Reimbursements related to motor vehicle accidents (MVA) on Interstate 70, Highway 6, 24 and 131 involving non-district property owners when some form of medical assessment or care is provided. These fees also include Hazmat recovery and vehicle fires.

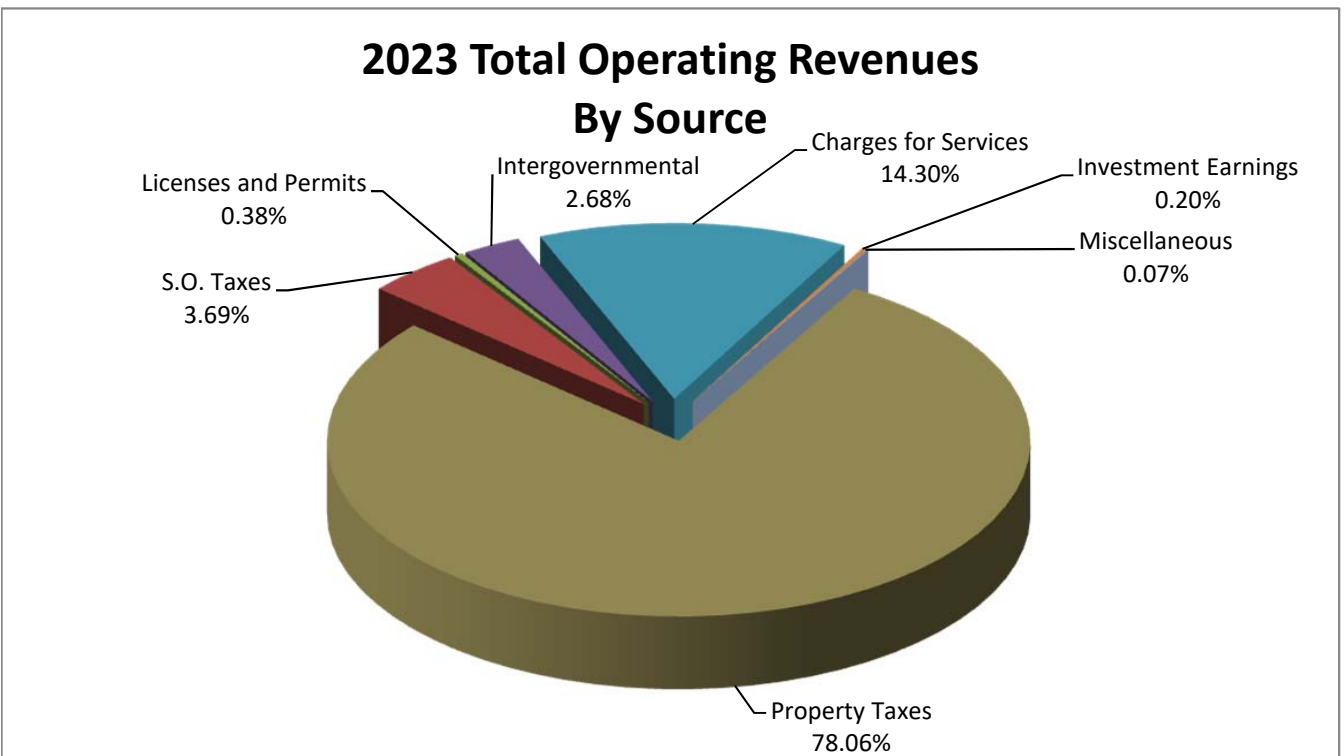
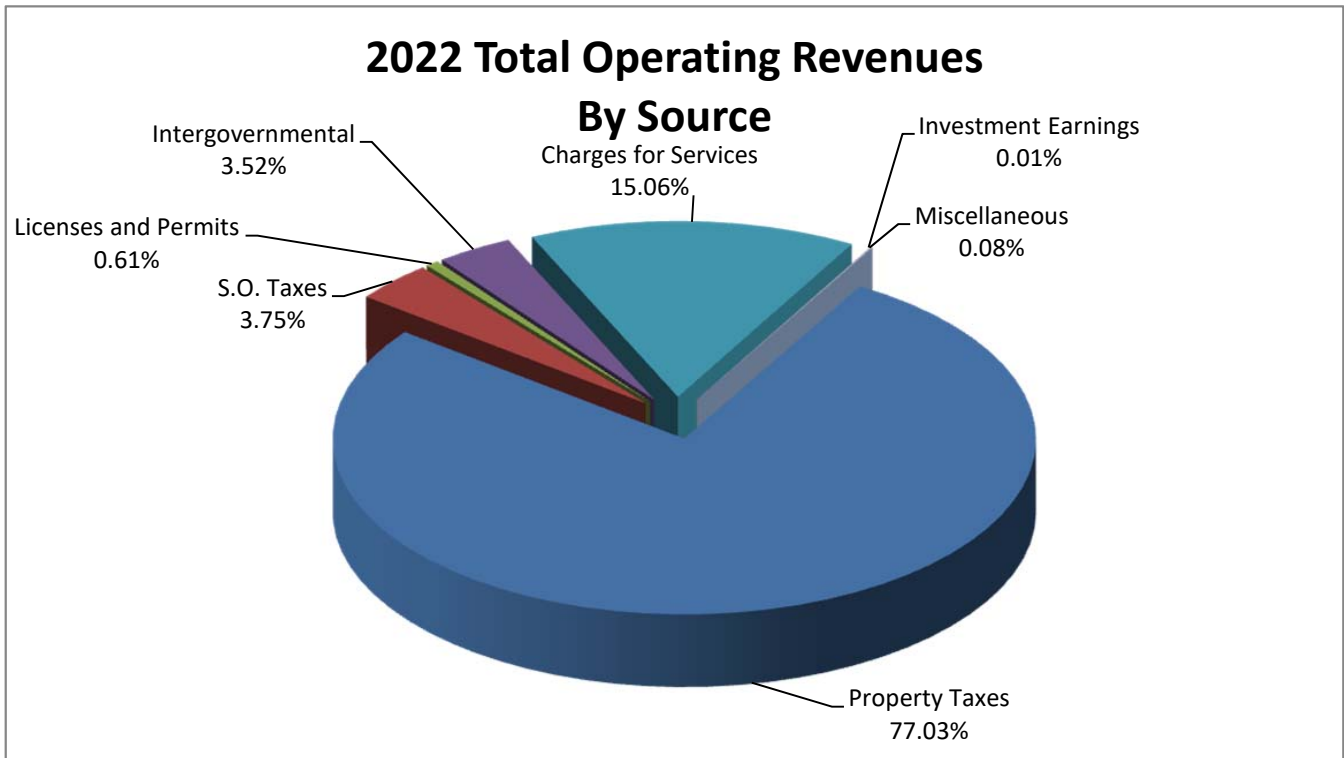
- 5701 Interest Earnings

Interest earnings of the District's General Fund.

- 5801 Other Revenue

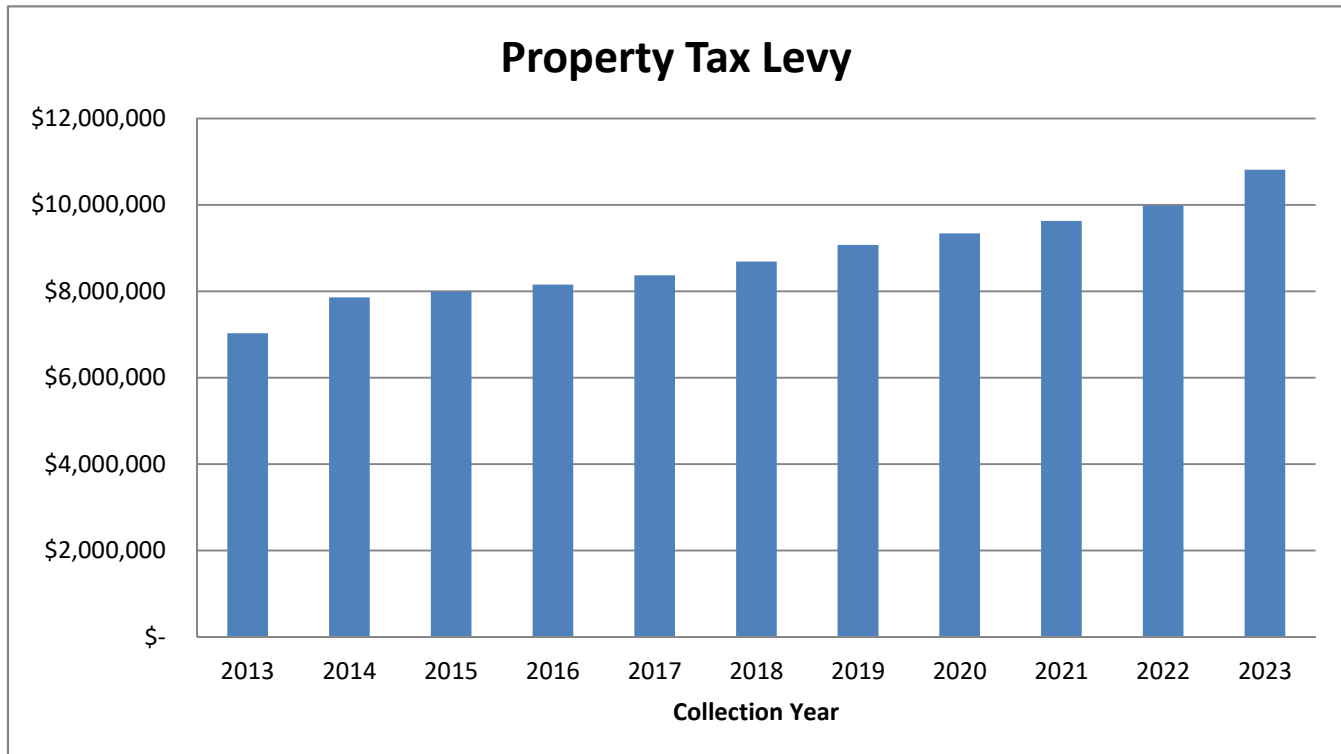
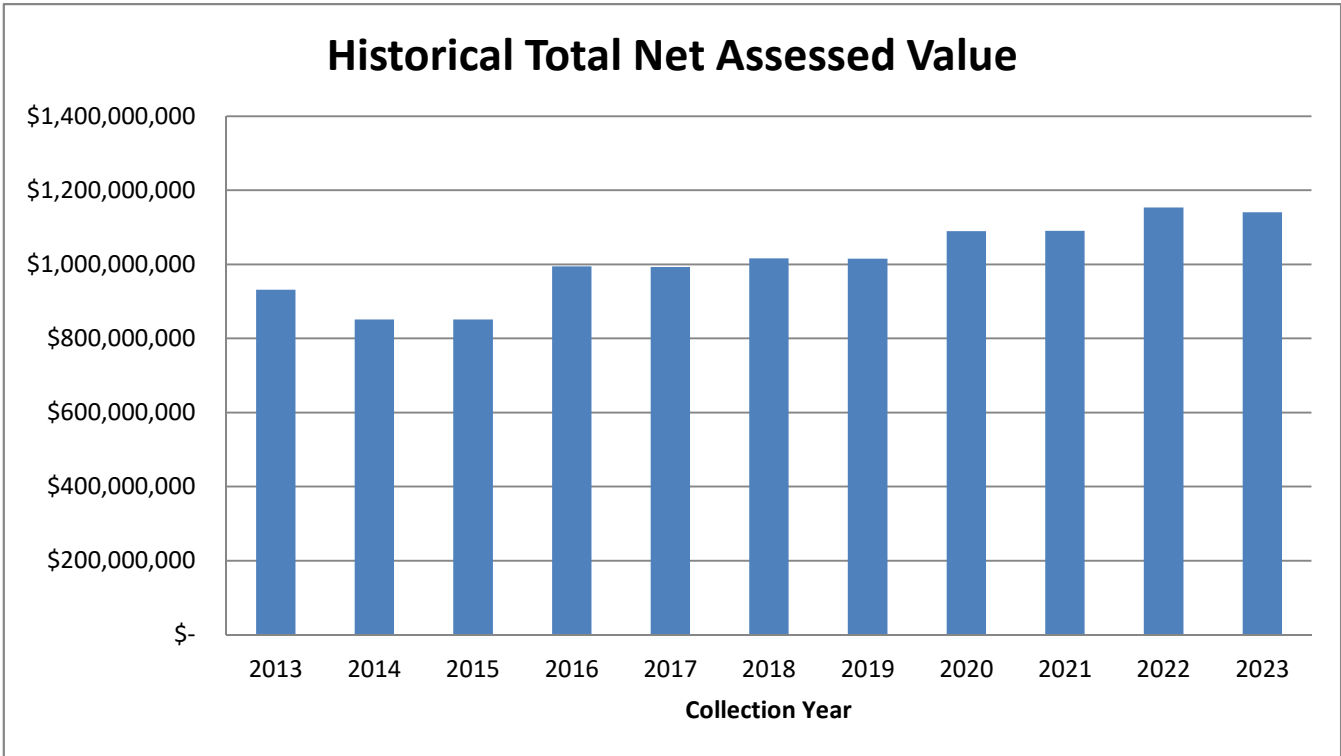
Revenues generated by record requests, credits, etc.

## Eagle River Fire Protection District General Fund Revenues - By Source

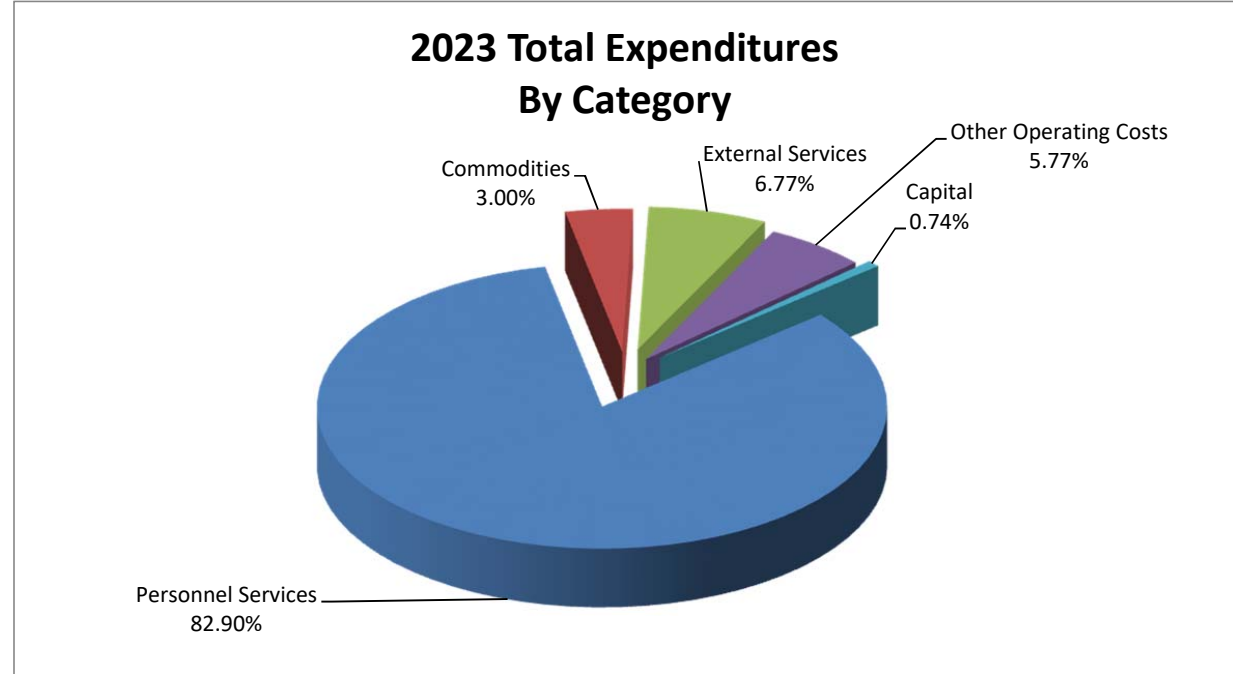
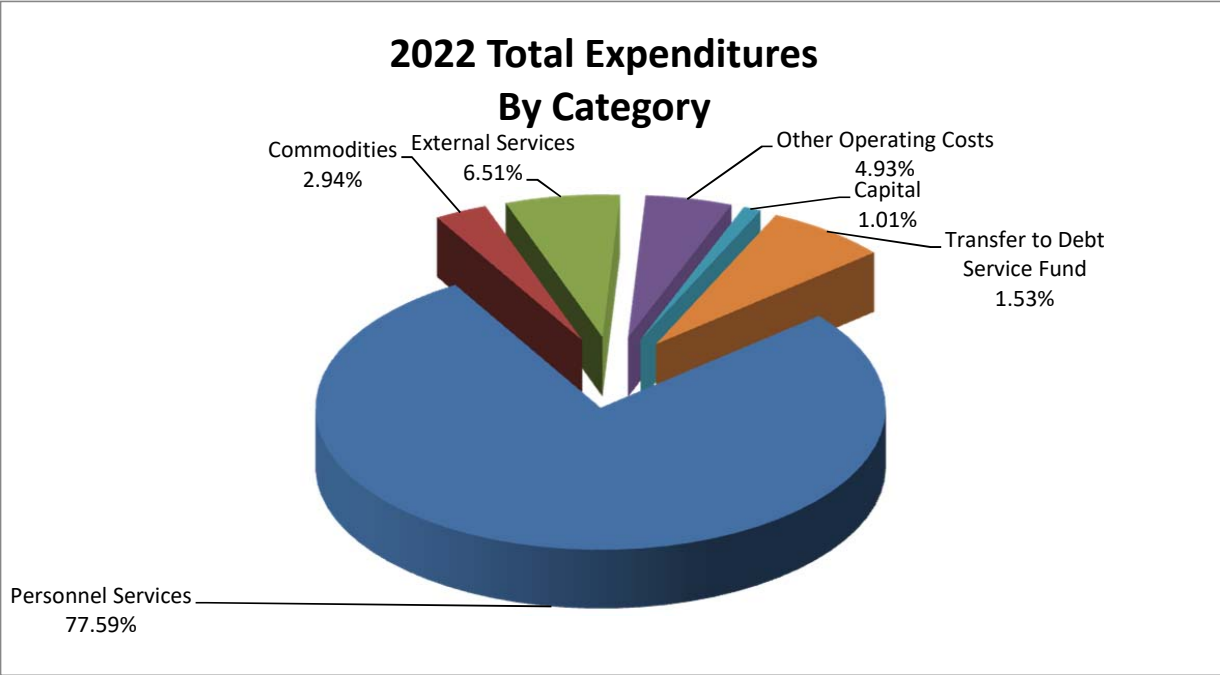


\*Adopted 2022 Budget and Adopted 2023 Budget

**Eagle River Fire Protection District  
General Fund  
Property Tax Levies and Collections**

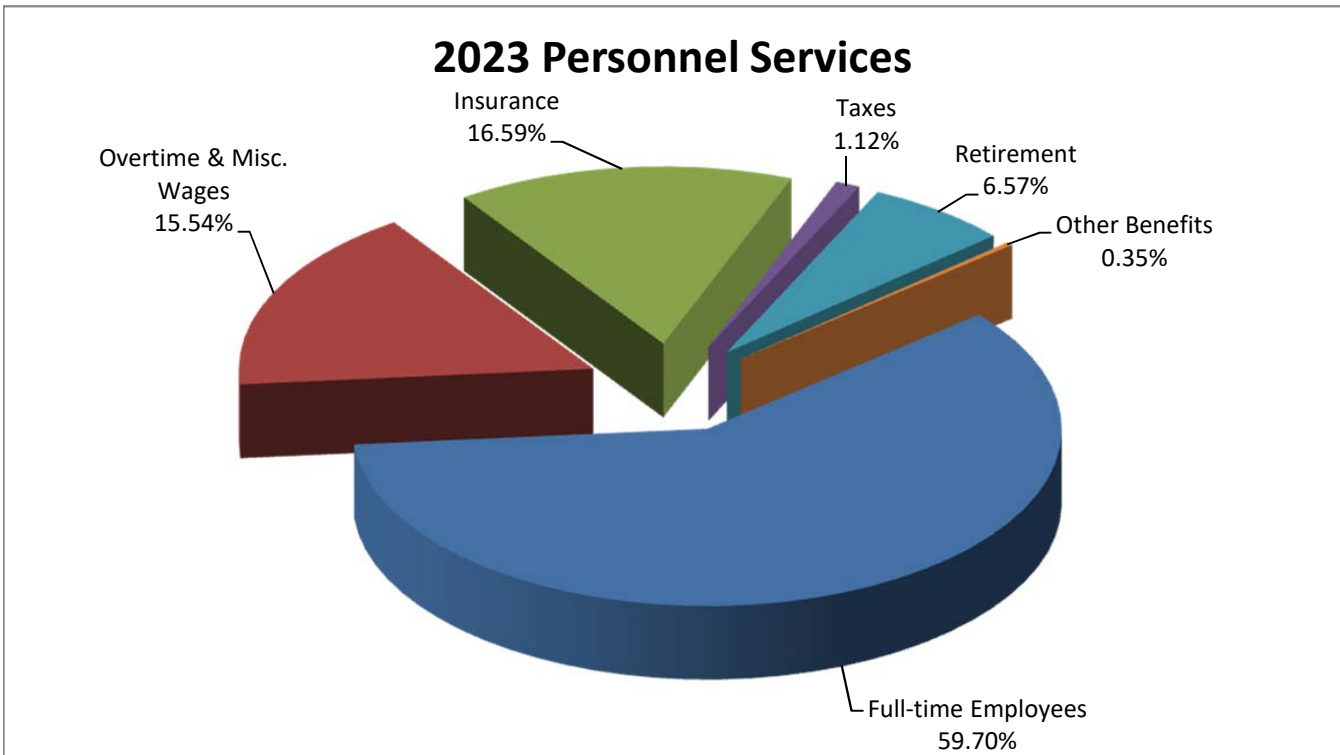
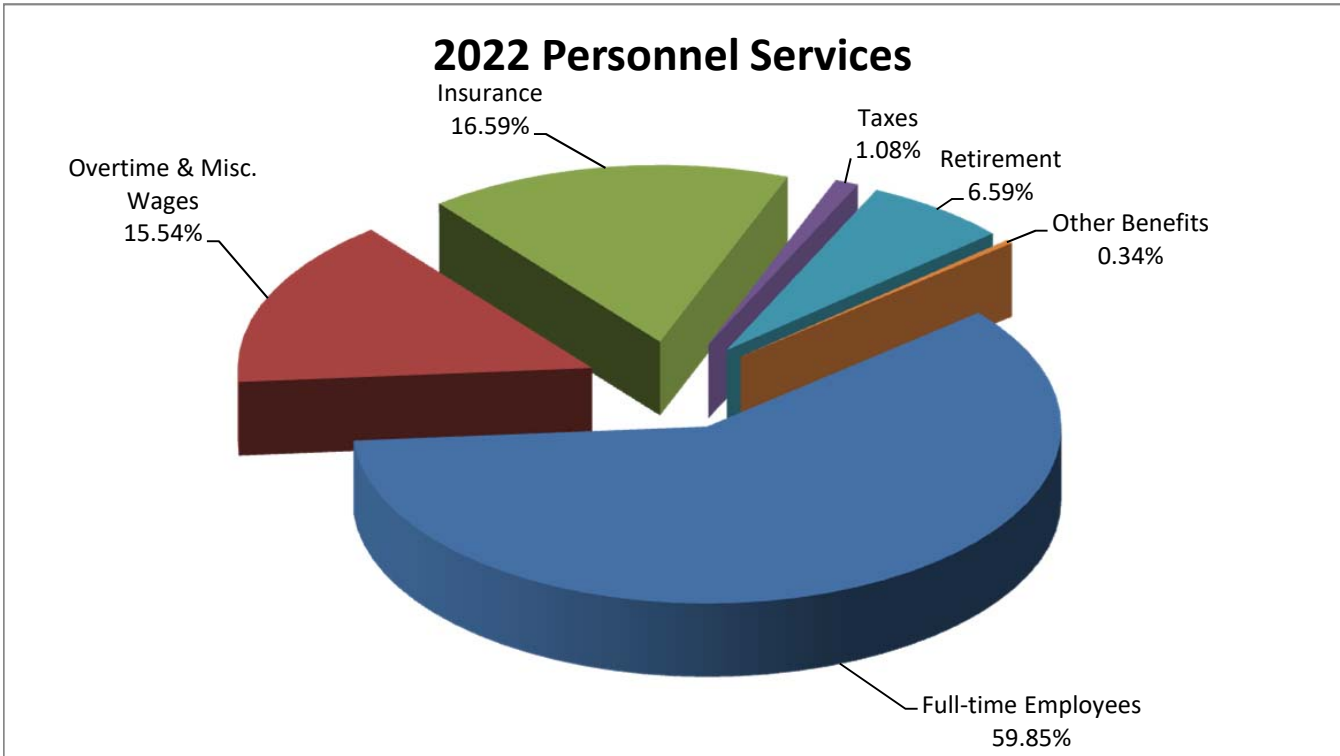


**Eagle River Fire Protection District  
General Fund  
Expenditures - By Category**



\*Adopted 2022 Budget and Adopted 2023 Budget

## Eagle River Fire Protection District General Fund Expenditures - By Personnel



\*Adopted 2022 Budget and Adopted 2023 Budget

**Eagle River Fire Protection District  
Support Services Expenditure Summary  
Total - By Program Activities**

<b>Activities</b>	<b>Support Services</b>
Program Support	\$ 1,344,956
Fleet Management	330,000
Facilities Management	387,700
Communications	136,226
GIS	14,700
Accreditation	900
IT	178,450
Legal	25,000
Professional Credentialing and Development	78,635
<b>Total Program Expenditures</b>	<b>\$ 2,496,567</b>

**Program Support - Support Services**

Account Number	Account Description	Actual 2021	Adopted	Adopted	Adopted	Difference
			Budget 2022	Amended Budget 2022	Budget 2023	
<b>Personnel Services</b>						
6101	Regular Full-time Salaries	\$ 227,651	\$ 231,512	\$ 243,605	\$ 523,097	\$ 279,492
6103	Director's Fees	6,100	6,400	6,400	6,400	-
6111	Overtime Wages	17,896	10,000	10,000	-	(10,000)
6113	Overtime Wages - Disaster Relief	1,106	-	-	-	-
6131	Full-time Pension	25,395	25,466	26,797	57,540	30,743
6132	Part-time Pension	229	240	240	240	-
6135	Wellness	1,000	1,000	1,000	2,000	1,000
6141	Medicare	3,642	3,609	3,798	7,853	4,055
6151	Group Health and Life Insurance	32,724	31,672	31,791	82,301	50,510
6152	Short-term Disability Insurance	477	627	406	-	(406)
6153	Long-term Disability Insurance	1,013	1,053	1,003	-	(1,003)
6154	FPPA Disability Insurance	6,672	6,945	7,654	8,316	662
6155	Unemployment Insurance	758	728	419	1,070	651
6156	Workers' Compensation	5,583	10,074	7,829	10,064	2,235
6158	Life and Disability Premiums	-	-	-	3,294	3,294
<b>Commodities</b>						
6221	Recognition, Awards, Events	3,539	4,300	4,300	4,300	-
6222	Food and Beverages	53	1,000	1,000	1,000	-
6225	Uniforms	625	800	800	1,000	200
6294	Computer, Software and Peripherals	451	-	-	-	-
6296	Office Supplies and Materials	1,863	5,000	5,000	5,000	-
<b>External Services</b>						
6302	Audit Fees	-	-	-	12,000	12,000
6303	Accounting and Administration	-	-	-	15,000	15,000
6321	Printing and Duplication Services	454	750	750	2,100	1,350
6322	Hiring and Testing	-	-	-	15,000	15,000
6334	Other Contracted Services	-	-	5,700	17,000	11,300
<b>Other Operating Costs</b>						
6401	Dues, Licenses and Memberships	5,483	5,745	3,545	13,575	10,030
6402	Travel and Mileage	(465)	-	-	200	200
6403	Training	-	-	-	1,500	1,500
6421	Postage	983	2,000	2,000	2,000	-
6422	Treasurer Fees	289,820	309,992	309,992	324,171	14,179
6423	Election	-	15,000	200	90,000	89,800
6424	Bank Service Charges	-	-	-	1,400	1,400
6426	Administrative Fees and Charges	1,000	5,250	5,250	5,900	650
6471	Advertising and Legal Notices	-	-	-	100	100
6472	Operating Fees, Assessments and Charges	50	-	-	-	-
6481	Insurance Premiums	114,207	126,828	126,828	131,535	4,707
<b>Total Activity Expenses</b>		<b>\$ 748,308</b>	<b>\$ 805,991</b>	<b>\$ 806,307</b>	<b>\$ 1,344,956</b>	<b>\$ 538,649</b>

**Expenditure Accounts**

- 6221 Recognition, Awards, Events  
This account includes uniform award bars, promotional ceremonies and the annual awards and recognition event.
- 6222 Food and Beverages  
This account includes expenses related to business meetings.
- 6225 Uniforms  
Annual uniform maintenance allowance.
- 6296 Office Supplies and Materials  
This account supports necessary office resources needed for day-to-day operations including; paper, pens and pencils, toner, etc.

**Program Support - Support Services**  
**Expenditure Accounts Continued**

- **6302 Audit Fees**

Includes expenses to hire an outside independent Certified Public Accountant to provide a complete audit of all District financial information on an annual basis.

- **6303 Accounting and Administration**

Includes expenses for accounting consultations from a Certified Public Accountant.

- **6321 Printing and Duplication Services**

This account includes expenses related to District letterhead, envelopes, personnel business cards, shift calendars, accounts payable and payroll checks, 1099 and 1096 forms, Employment Law posters required by law to post at each location where employees work (5 stations and admin) and W2.

- **6322 Hiring and Testing**

Includes NTN Testing Network annual membership. Employment testing and processes for ERFPD employment including: pre-employment physicals and drug screens, polygraph testing, psychological testing, and background checks. Also includes post-accident drug testing.

- **6334 Other Contracted Services**

Public Information Officer and Community Outreach contractor.

- **6401 Dues, Licenses and Memberships**

Includes memberships for Special District Association, Colorado State Fire Chiefs Association, Eagle County Fire Chiefs Association, Edwards Rotary Club, International Association of Fire Chiefs Memberships, Colorado Training Officers Association and Government Finance Officers Association, High Country Human Resources Association, Society for Human Resource Management, and Mountain States Employers Council. These professional memberships provide the District with relevant and timely information, resources, professional development opportunities and critical networking.

- **6402 Travel and Mileage**

Includes travel associated with Professional in Human Resources Continuing Education Units.

- **6403 Training**

Includes training associated with Professional in Human Resources Continuing Education Units.

- **6421 Postage**

This account supports expenses related to mailing and direct shipping costs.

- **6422 Treasurer Fees**

Per Title 30, Article 1, C.R.S, Fees of County Treasurer, the District pays the County a fee for the tax money it collects on the District's behalf. In Eagle County, a county of the fourth class, this fee equals three percent of the property tax collections.

- **6423 Election**

Includes cost of 2023 election.

- **6424 Bank Service Charges**

Includes the costs of ACH fees and potential stop payment requests.

- **6426 Administrative Fees and Charges**

Includes administrative and minimum contribution plan fees for One America Administrative Employees pension plan. Firefighter plan fees are paid through Firefighter plan forfeitures; there are no forfeitures in the Administrative plan. This account also includes the annual submission fee for the annual audit and Comprehensive Annual Financial Report to the Government Finance Officers Association.

- **6471 Advertising and Legal Notices**

Includes the expenses of placing advertisements in the newspapers or other publications. This will include notices of public hearings, etc.

- **6481 Insurance Premiums**

Includes cost of general and liability insurance premiums for the District and per contract, the Beaver Creek Metropolitan District's fire station equipment. Budgeted amount reflects a 5% increase from the prior year budget.



Human Resources						
Account Number	Account Description	Actual 2021	Adopted Budget 2022	Adopted Amended Budget 2022	Adopted Budget 2023	Difference
Personnel Services						
6101	Regular Full-time Salaries	\$ 114,286	\$ 165,015	\$ 119,778	\$ -	\$ (119,778)
6131	Full-time Pension	12,522	18,152	13,176	-	(13,176)
6135	Wellness	500	1,000	500	-	(500)
6141	Medicare	1,581	2,407	1,701	-	(1,701)
6151	Group Health and Life Insurance	23,380	39,648	24,013	-	(24,013)
6152	Short-term Disability Insurance	239	447	203	-	(203)
6153	Long-term Disability Insurance	494	751	501	-	(501)
6155	Unemployment Insurance	343	498	194	-	(194)
6156	Workers' Compensation	76	222	152	-	(152)
Commodities						
6294	Computer, Software and Peripherals	681	-	-	-	-
External Services						
6321	Printing and Duplication Services	479	750	750	-	(750)
6322	Hiring and Testing	4,245	3,096	10,200	-	(10,200)
Other Operating Costs						
6401	Dues, Licenses and Memberships	6,477	6,370	7,419	-	(7,419)
6402	Travel and Mileage	-	200	-	-	-
6403	Training	1,365	1,500	1,500	-	(1,500)
<b>Total Activity Expenses</b>		<b>\$ 166,668</b>	<b>\$ 240,056</b>	<b>\$ 180,087</b>	<b>\$ -</b>	<b>\$ (180,087)</b>

Note: In 2022 the District restructured its Activities and the Human Resources Activity is shown under Support Services Program

Finance						
Account Number	Account Description	Actual 2021	Adopted Budget 2022	Adopted Amended Budget 2022	Adopted Budget 2023	Difference
Personnel Services						
6101	Regular Full-time Salaries	\$ 102,397	\$ 105,242	\$ 112,053	\$ -	\$ (112,053)
6131	Full-time Pension	11,218	11,577	12,326	-	(12,326)
6135	Wellness	500	500	500	-	(500)
6141	Medicare	1,412	1,533	1,579	-	(1,579)
6151	Group Health and Life Insurance	23,380	23,990	24,014	-	(24,014)
6152	Short-term Disability Insurance	238	285	203	-	(203)
6153	Long-term Disability Insurance	464	479	479	-	(479)
6155	Unemployment Insurance	307	317	180	-	(180)
6156	Workers' Compensation	71	141	110	-	(110)
Commodities						
6294	Computer, Software and Peripherals	215	-	-	-	-
External Services						
6302	Audit Fees	5,300	5,300	10,900	-	(10,900)
6303	Accounting and Administration	10,856	19,500	19,500	-	(19,500)
6321	Printing and Duplication Services	427	600	600	-	(600)
6334	Other Contracted Services	2,250	-	-	-	-
Other Operating Costs						
6401	Dues, Licenses and Memberships	160	160	160	-	(160)
6424	Bank Service Charges	1,038	1,400	1,400	-	(1,400)
6426	Administrative Fees and Charges	460	650	650	-	(650)
6471	Advertising and Legal Notices	59	100	100	-	(100)
<b>Total Activity Expenses</b>		<b>\$ 160,753</b>	<b>\$ 171,774</b>	<b>\$ 184,754</b>	<b>\$ -</b>	<b>\$ (184,754)</b>

Note: In 2022 the District restructured its Activities and the Finance Activity is shown under Support Services Program Support.

**Fleet Management**

Account Number	Account Description	Actual 2021	Adopted Budget 2022	Adopted Amended Budget 2022	Adopted Budget 2023	Difference
	Commodities					
6201	Small Tools and Equipment	\$ 66	\$ 4,500	\$ 4,500	\$ 5,000	\$ 500
6211	Fuel	43,955	70,000	80,000	100,000	20,000
6226	Supplies and Materials	583	3,500	3,500	5,000	1,500
	External Services					
6351	Repairs and Maintenance	124,468	220,000	210,000	220,000	10,000
	<b>Total Activity Expenses</b>	<b>\$ 169,072</b>	<b>\$ 298,000</b>	<b>\$ 298,000</b>	<b>\$ 330,000</b>	<b>\$ 32,000</b>

**Expenditure Accounts**

- 6201 Small Tools and Equipment

This account supports small tools for apparatus or staff vehicles including securing devices for response equipment and apparatus maintenance tools.

- 6211 Fuel

This account supports the fuel expenses for apparatus and staff vehicles.

- 6226 Supplies and Materials

Includes consumable expenses related to automotive supplies such as light bulbs, wiper blades, spark plugs, oil and lubricants.

- 6351 Repairs and Maintenance

This account supports the preventive maintenance and repair of the District’s response fleet. The increase is attributable to the age of some apparatus within the fleet, increase in the cost of work order management, and costs associated with ensuring the District has an appropriate number of reserve apparatus.

Facilities Management							
Account Number	Account Description	Actual 2021	Adopted Budget 2022	Adopted Amended Budget 2022	Adopted Budget 2023	Difference	
Commodities							
6223	Janitorial	\$ 11,615	\$ 15,000	\$ 15,000	\$ 15,000	\$	-
6227	Furniture and Fixtures	3,860	8,000	12,200	10,000		(2,200)
6229	Station Supplies	5,967	9,000	9,000	9,000		-
6231	Batteries	463	3,200	1,700	2,500		800
External Services							
6351	Repairs and Maintenance	83,832	154,500	145,000	200,000		55,000
Other Operating Costs							
6411	Telephone and Long-distance	14,457	15,000	21,000	21,000		-
6412	Natural Gas	21,889	25,000	40,000	40,000		-
6413	Electric	45,964	48,000	48,000	48,000		-
6414	Water and Sanitation	26,349	20,000	20,000	20,000		-
6415	Trash Collection and Recycling	5,930	6,000	6,200	8,500		2,300
6417	Cable and Internet	9,319	10,500	11,500	11,500		-
6472	Operating Fees, Assessments and Charges	2,066	1,860	2,200	2,200		-
<b>Total Activity Expenses</b>		<b>\$ 231,711</b>	<b>\$ 316,060</b>	<b>\$ 331,800</b>	<b>\$ 387,700</b>	<b>\$</b>	<b>55,900</b>

#### Expenditure Accounts

- 6223 Janitorial  
This account supports the cleaning of fire stations; includes surface and window cleaning supplies, sponges and paper goods.
- 6227 Furniture and Fixtures  
This account supports the purchasing and/or replacement of appliances, furniture and electronics.
- 6229 Station Supplies  
This account supports the purchase of small tools and equipment for day to day activities such as cooking, cleaning equipment and lawn maintenance within the fire stations, along with the supplies and materials needed to support basic maintenance of the fire stations.
- 6231 Batteries  
Provides batteries for the District facilities, apparatus and equipment.
- 6351 Repairs and Maintenance  
This account provides for the continued repair and preventive maintenance of District facilities including plumbing, heating, electrical, roofing, diesel exhaust extraction systems, garage door and appliance repair. Also includes the cost of testing alarm and sprinkler systems, recharging fire extinguishers; and, seasonal expenses such as snow removal and weed control. HVAC contracts for Avon and Edwards Stations.
- 6411 Telephone and Long-distance  
This account provides for the phone communication needs of the District including VOIP and analog phone lines.
- 6412 Natural Gas  
This account supports the District's natural gas services for six fire stations.
- 6413 Electric  
This account supports the District's electric services for six fire stations.
- 6414 Water and Sanitation  
This account supports the District's water and sanitation services for six fire stations.
- 6415 Trash Collection and Recycling  
This account supports the District's trash collection and recycling services for five fire stations (excludes Summit fire station).
- 6417 Cable and Internet  
This account supports the District's cable and internet services for six fire stations and the administration offices.
- 6472 Operating Fees, Assessments and Charges  
Includes the annual Homeowner's Association dues for District property.

Communications						
Account Number	Account Description	Actual 2021	Adopted Budget 2022	Adopted Amended Budget 2022	Adopted Budget 2023	Difference
Commodities						
6201	Small Tools and Equipment	\$ 4,524	\$ 3,725	\$ 4,725	\$ 1,375	\$ (3,350)
6226	Supplies and Materials	3,805	3,850	3,850	4,000	150
6294	Computer, Software and Peripherals	24	-	-	-	-
External Services						
6307	Dispatch	74,784	78,390	67,300	71,744	4,444
6351	Repairs and Maintenance	26,359	26,976	32,376	42,301	9,925
Other Operating Costs						
6401	Dues, Licenses and Memberships	100	100	100	100	-
6416	Cellular Services	7,948	10,500	9,000	9,500	500
6417	Cable and Internet	190	150	315	315	-
6472	Operating Fees, Assessments and Charges	6,563	6,891	6,891	6,891	-
<b>Total Activity Expenses</b>		<b>\$ 124,296</b>	<b>\$ 130,582</b>	<b>\$ 124,557</b>	<b>\$ 136,226</b>	<b>\$ 11,669</b>

**Expenditure Accounts**

- 6201 Small Tools and Equipment

This account supports the purchase of communications equipment to enable District employees the ability to communicate with each other and our partner agencies and to replace used or damaged equipment. Additionally, peripheral equipment like ear buds and radio harnesses are also available to enhance usage of such equipment. Included in this line is the purchasing of cell phones with smart technology to provide the fire officers with communication, response applications, and ability to photograph incidents.

- 6226 Supplies and Materials

This account supports the purchase of consumable communication equipment such as portable radio batteries.

- 6307 Dispatch

This account supports the annual fee for FireLink and communication services provided by the Vail Public Safety Communications Center. The annual cost allocation is based on a three year average of percentage of use.

- 6351 Repairs and Maintenance

Expenses related to the District’s use of the 800 MHz communications network, including user fees, which are based upon a tiered funding formula that accounts for the District’s percentage of radio system usage, radio maintenance fee (per radio), and a flat rate fee that derives from the District’s radio inventory. Additionally, this account covers any radio and headset repairs during the fiscal year not covered by the agreement.

- 6401 Dues, Licenses and Memberships

This includes membership dues for Consolidated Communications Network of Colorado, Inc. (CCNC). This is a public safety communications network to facilitate plans for how to maintain and expand radio network across the state.

- 6416 Cellular Services

This account supports the District’s cellular service expenses during the current fiscal year.

- 6417 Cable and Internet

This account supports hot spots as needed by District employees.

- 6472 Operating Fees, Assessments and Charges

This account supports the District’s First Due Size Up subscription. This subscription is a cell phone application that is tied to the dispatch center which provides notifications to the Chief Officer of large incidents and to each engine company to provide redundancy in alerting crews of calls for service. It also aids firefighters in development of fire preplans.

**Geographic Information System (GIS)**

<b>Account Number</b>	<b>Account Description</b>	<b>Actual 2021</b>	<b>Adopted Budget 2022</b>	<b>Adopted Amended Budget 2022</b>	<b>Adopted Budget 2023</b>	<b>Difference</b>
	Commodities					
6296	Office Supplies and Materials	\$ -	\$ 100	\$ -	\$ 1,600	1,600
	External Services					
6308	Other Professional Services	-	-	-	9,600	9,600
6321	Printing and Duplication Services	-	-	-	-	-
6333	Computer Services and Support	1,300	1,700	1,700	1,700	-
	Other Operating Costs					
6403	Training	-	500	500	1,800	1,300
	<b>Total Activity Expenses</b>	<b>\$ 1,300</b>	<b>\$ 2,300</b>	<b>\$ 2,200</b>	<b>\$ 14,700</b>	<b>\$ 12,500</b>

**Expenditure Accounts**

- 6296 Office Supplies and Materials  
Expenses related to the in-house production of map books including binders and other associated printing cost.
  
- 6308 Other Professional Services  
Expenses related to outside services to assist in creating GIS data. It is estimated outside services will provide approximately 80 hours of service creating GIS Data.
  
- 6333 Computer Services and Support  
This account supports the annual maintenance and licensing fees for ArcView Basic GIS software and ArcGIS service credits for storage, analytics, demographics and lifestyle maps used for wildland risk assessments and mapping efforts.
  
- 6403 Training  
Registration fees for virtual conferences and online training.

Accreditation						
Account Number	Account Description	Actual 2021	Adopted Budget 2022	Adopted Amended Budget 2022	Adopted Budget 2023	Difference
	Personnel Services					
6111	Overtime Wages	\$ 46	\$ -	\$ -	\$ -	\$ -
	Commodities					
6295	Books and Publications	-	500	-	500	500
	Other Operating Costs					
6403	Training	-	400	-	400	400
	<b>Total Activity Expenses</b>	<b>\$ 46</b>	<b>\$ 900</b>	<b>\$ -</b>	<b>\$ 900</b>	<b>\$ 900</b>

**Expenditure Accounts**

- 6295 Books and Publications

Expenses related to acquiring updated Accreditation manuals including Fire and Emergency Service Fire Accreditation Manual (FESSAM), Standards of Cover (SOC) and Strategic Plan manuals in sufficient quantities.

- 6403 Training

This account supports the District’s accreditation pursuits by providing new and continuing education/training on Community Risk through the Commission on Fire Accreditation International and Peer Assessment virtual trainings.

Information Technology						
Account Number	Account Description	Actual 2021	Adopted Budget 2022	Adopted Amended Budget 2022	Adopted Budget 2023	Difference
	Commodities					
6294	Computer, Software and Peripherals	\$ 124,078	\$ 11,800	\$ 11,800	\$ 12,700	\$ 900
	External Services					
6308	Other Professional Services	-	-	-	3,000	3,000
6321	Printing and Duplication Services	491	1,200	700	800	100
6333	Computer Services and Support	8,952	202,407	145,407	159,050	13,643
6351	Repairs and Maintenance	2,107	3,000	-	-	-
6371	Rentals	2,886	2,800	2,800	2,900	100
	<b>Total Activity Expenses</b>	<b>\$ 138,514</b>	<b>\$ 221,207</b>	<b>\$ 160,707</b>	<b>\$ 178,450</b>	<b>\$ 17,743</b>

**Expenditure Accounts**

- 6294 Computer, Software and Peripherals  
 This account supports the purchase of new software programs and computers. Funds are allocated to adequately support office resources needed for day-to-day operations.
- 6308 Other Professional Services  
 Website redesign, ADA website compliance and Spanish translation.
- 6321 Printing and Duplication Services  
 This account includes expenses for the cost per print agreement for the administration machines.
- 6333 Computer Services and Support  
 This account supports annual support service and maintenance contracts for current computer software systems and allows staff to efficiently and effectively manage records. These systems include: Emergency Reporting, Accounting system, Scheduling application and various other contracts. Also includes an outside consultant to provide adequate support services for the District including: computer, network and telephone systems administration, maintenance and improvements.
- 6371 Rentals  
 This account supports expenses associated with daily operations including general office equipment rentals.



		Legal					
Account Number	Account Description	Actual 2021	Adopted Budget 2022	Adopted Amended Budget 2022	Adopted Budget 2023		Difference
	External Services						
6301	Legal Services	\$ 17,845	\$ 25,000	\$ 25,000	\$ 25,000	\$	-
	<b>Total Activity Expenses</b>	<b>\$ 17,845</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$</b>	<b>-</b>

**Expenditure Accounts**

- 6301 Legal Services

This account supports expenses related to legal matters during the current fiscal year.

**Professional Credentialing and Development**

<b>Account Number</b>	<b>Account Description</b>	<b>Actual 2021</b>	<b>Adopted Budget 2022</b>	<b>Adopted Amended Budget 2022</b>	<b>Adopted Budget 2023</b>	<b>Difference</b>
	Personnel Services					
6111	Overtime Wages	\$ 2,346	\$ 38,357	\$ 38,357	\$ -	\$ (38,357)
	Commodities					
6222	Food and Beverages	-	600	150	300	150
6224	Training Supplies and Materials	-	7,500	7,500	9,800	2,300
6295	Books and Publications	1,028	2,000	2,000	3,500	1,500
	External Services					
6305	Training Facilitators	818	-	-	-	-
6332	Medical Services and Examinations	95	345	345	345	-
	Other Operating Costs					
6402	Travel and Mileage	5,443	11,780	15,280	25,000	9,720
6403	Training	20,500	29,880	35,880	39,690	3,810
	<b>Total Activity Expenses</b>	<b>\$ 30,231</b>	<b>\$ 90,462</b>	<b>\$ 99,512</b>	<b>\$ 78,635</b>	<b>\$ (20,877)</b>

**Expenditure Accounts**

- 6222 Food and Beverages  
Food for employees attending all-day trainings.
- 6224 Training Supplies and Materials  
Student books and materials related to Fire Officer, Fire Instructor, Live Fire Instructor and the Engineer academy and other state certification courses. Also included are training supplies and materials for hands on courses being taught related to bringing back information from Fire Department Training Network (FDTN).
- 6295 Books and Publications  
Books and Publications meant to maintain a library of reference material at each fire station. This materials is for firefighter reference when planning and conducting crew level trainings.
- 6332 Medical Services and Examinations  
This account supports any costs incurred for third-party medical exams as required by the Department of Transportation for CDL testing.
- 6402 Travel and Mileage  
Travel costs associated with courses and conferences attended by District employees. These courses include Blue Card Continuing Education, FDTN, the Breathing Air Academy and other courses/conferences.
- 6403 Training  
This account supports the following: Colorado Department of Fire Prevention and Control initial certification and renewal, Colorado Department of Public Health EMT Certification, CFO Candidate Applications and Renewals, attendance at Colorado State Fire Chief's Leadership Conference, Ninth Brain Fee's for continued access to Ninth Brain for EMS Continuing Education to put towards EMS renewals, Blue Card Membership and instructor renewal, and professional development such as FDTN and other course/conference registrations.

**Eagle River Fire Protection District  
Operations Expenditure Summary  
Total - By Program Activities**

	<b>Operations</b>
<b>Activities</b>	
Program Support	\$ 10,573,917
Structure Fire Suppression	203,317
Emergency Medical Services	17,408
<b>Total Program Expenditures</b>	<b>\$ 10,794,642</b>

**Program Support - Operations**

<b>Account Number</b>	<b>Account Description</b>	<b>Actual 2021</b>	<b>Adopted Budget 2022</b>	<b>Adopted Amended Budget 2022</b>	<b>Adopted Budget 2023</b>	<b>Difference</b>
<b>Personnel Services</b>						
6101	Regular Full-time Salaries	\$ 4,912,850	\$ 5,465,904	\$ 5,248,237	\$ 6,039,700	\$ 791,463
6104	Holiday Pay	223,371	300,000	300,000	300,000	-
6111	Overtime Wages	1,132,289	846,000	1,143,705	1,300,000	156,295
6112	Overtime Wages - FLSA	387,049	410,420	385,679	451,687	66,008
6113	Overtime Wages - Disaster Relief	44,029	-	-	-	-
6123	Wildland PPE Allowance	1,050	-	4,550	-	(4,550)
6131	Full-time Pension	537,608	601,249	576,635	664,367	87,732
6135	Wellness	30,500	34,000	32,000	33,000	1,000
6141	Medicare	95,194	102,317	109,906	117,804	7,898
6151	Group Health and Life Insurance	1,016,828	1,078,215	1,062,390	1,109,999	47,609
6152	Short-term Disability Insurance	11,452	14,794	10,468	-	(10,468)
6153	Long-term Disability Insurance	22,266	24,870	22,802	-	(22,802)
6154	FPPA Disability Insurance	142,887	158,568	165,012	193,270	28,258
6155	Unemployment Insurance	20,282	21,169	12,739	16,249	3,510
6156	Workers' Compensation	146,241	267,691	223,256	272,703	49,447
6158	Life and Disability Premiums	-	-	-	38,038	38,038
<b>Commodities</b>						
6225	Uniforms	15,683	15,450	34,000	37,100	3,100
<b>External Services</b>						
6321	Printing and Duplication Services	1,017	-	-	-	-
<b>Total Activity Expenses</b>		<b>\$ 8,740,597</b>	<b>\$ 9,340,647</b>	<b>\$ 9,331,379</b>	<b>\$ 10,573,917</b>	<b>\$ 1,242,538</b>

**Expenditure Accounts**

- 6111 Overtime Wages

Overtime wages necessary for ensuring minimum daily staffing and performing essential functions of the Operations program. This line item also includes overtime wages for Subject Matter Educators continuing education, instructors and education leave for all District activities.

- 6112 Overtime Wages - FLSA

Overtime wages directly related to Fair Labor Standards Act overtime for public employees engaged in fire protection activities.

- 6225 Uniforms

This account supports the professional image of District staff in keeping with its value of Professional Excellence. By providing Class A uniforms to its employees, the District reinforces a sense of professional pride and esprit de corps that enhances their professional conduct and enables them to appropriately represent the District during local, regional and national events, particularly those which honor fallen firefighters.

**Structure Fire Suppression**

<b>Account Number</b>	<b>Account Description</b>	<b>Actual 2021</b>	<b>Adopted Budget 2022</b>	<b>Adopted Amended Budget 2022</b>	<b>Adopted Budget 2023</b>	<b>Difference</b>
	<b>Personnel Services</b>					
6111	Overtime Wages	\$ 4,801	\$ 31,500	\$ 31,500	\$ -	\$ (31,500)
	<b>Commodities</b>					
6201	Small Tools and Equipment	19,479	27,780	31,000	24,550	(6,450)
6202	Protective Clothing	41,165	64,883	115,000	113,367	(1,633)
6222	Responder Rehab	130	500	500	1,000	500
6224	Training Supplies and Materials	819	15,500	8,000	12,850	4,850
6226	Supplies and Materials	5,519	9,500	2,000	19,050	17,050
	<b>External Services</b>					
6351	Repairs and Maintenance	7,596	20,200	20,200	18,500	(1,700)
6353	Repairs and Maintenance - PPE	12,556	14,000	14,000	14,000	-
	<b>Other Operating Costs</b>					
6403	Training	-	-	800	-	(800)
	<b>Total Activity Expenses</b>	<b>\$ 92,065</b>	<b>\$ 183,863</b>	<b>\$ 223,000</b>	<b>\$ 203,317</b>	<b>\$ (19,683)</b>

**Expenditure Accounts**

- 6201 Small Tools and Equipment  
Includes expenses of new and replacement equipment for structure fire suppression such as hose, flashlights and other equipment.
- 6202 Protective Clothing  
This account supports the purchase of structure firefighting gear (bunker gear), helmets, gloves and related safety/protective equipment.
- 6222 Responder Rehab  
Responder rehab stock for engines and large incidents.
- 6224 Training Supplies and Materials  
Building supplies for training props and theatrical smoke for company operations training. It also includes training facility lumber and forcible entry door props.
- 6226 Supplies and Materials  
This account supports the purchasing of consumable supplies and safety materials.
- 6351 Repairs and Maintenance  
This account supports repairs to small equipment, chainsaws, and thermal imagers. Also includes testing of apparatus pumps, hose, ladders and fire extinguishers.
- 6353 Repairs and Maintenance – PPE  
This account supports repairs to personal protective equipment (PPE).

Emergency Medical Services							
Account Number	Account Description	Actual 2021	Adopted Budget 2022	Adopted Amended Budget 2022	Adopted Budget 2023	Difference	
Personnel Services							
6111	Overtime Wages	\$ -	\$ 3,538	\$ 3,538	\$ -	\$ (3,538)	
Commodities							
6201	Small Tools and Equipment	757	927	927	1,377	450	
6224	Training Supplies and Materials	503	-	-	-	-	
6226	Supplies and Materials	1,837	8,541	6,000	12,741	6,741	
External Services							
6351	Repairs and Maintenance	1,625	1,750	1,750	1,750	-	
Other Operating Costs							
6403	Training	851	1,109	1,200	1,540	340	
<b>Total Activity Expenses</b>		<b>\$ 5,572</b>	<b>\$ 15,865</b>	<b>\$ 13,415</b>	<b>\$ 17,408</b>	<b>\$ 3,993</b>	

**Expenditure Accounts**

- 6201 Small Tools and Equipment**  
Includes equipment used for emergency medical service (EMS) calls that do not fall under consumables. Examples include EMS bags, glucometers, suction units, etc.
- 6226 Supplies and Materials**  
Includes expenses related to replacing consumable EMS supplies that are used during incidents and not supplied by Eagle County Paramedic Services including: bandages, oxygen tubing, medications, suction unit batteries, etc.
- 6351 Repairs and Maintenance**  
Expenses related to the District's use of the Automated External Defibrillators (AEDs) subscriber program through Eagle County Paramedic Services, includes servicing the District's AEDs and providing them with current parts.
- 6403 Training**  
Includes expenses related to ensuring staff stay current in EMS certifications including: CPR and ALS renewals.

Hazmat							
Account Number	Account Description	Actual 2021	Adopted Budget 2022	Adopted Amended Budget 2022	Adopted Budget 2023	Difference	
	Personnel Services						
6111	Overtime Wages	\$ -	\$ 10,624	\$ 10,624	\$ -	\$	(10,624)
	Commodities						
6222	Responder Rehab	-	-	-	-		-
6226	Supplies and Materials	-	750	5,150	-		(5,150)
	External Services						
6306	Regional Hazardous Materials Association	28,391	32,735	32,735	-		(32,735)
6334	Other Contracted Services	1,108	-	-	-		-
	Other Operating Costs						
6402	Travel and Mileage	-	4,050	-	-		-
6403	Training	-	1,100	-	-		-
	<b>Total Activity Expenses</b>	<b>\$ 29,499</b>	<b>\$ 49,259</b>	<b>\$ 48,509</b>	<b>\$ -</b>	<b>\$</b>	<b>(48,509)</b>

Note: In 2022 the District restructured its Programs and the Hazmat Activity is shown under Special Operations.

**Eagle River Fire Protection District  
Special Operations Expenditure Summary  
Total - By Program Activities**

		<u>Special Operations</u>
<b>Activity</b>		
Program Support	\$	326,688
Wildland		37,565
Technical Rescue		47,231
Hazmat		42,685
Deployments		-
Eagle Valley Wildland		<u>356,392</u>
<b>Total Program Expenditures</b>	<b>\$</b>	<b><u><u>810,561</u></u></b>



**Program Support - Special Operations**

<b>Account Number</b>	<b>Account Description</b>	<b>Actual 2021</b>	<b>Adopted Budget 2022</b>	<b>Adopted Amended Budget 2022</b>	<b>Adopted Budget 2023</b>	<b>Difference</b>
<b>Personnel Services</b>						
6101	Regular Full-time Salaries	\$ 174,271	\$ 286,303	\$ 148,238	\$ 250,881	\$ 102,643
6131	Full-time Pension	19,082	31,493	16,306	27,597	11,291
6135	Wellness	500	1,000	500	500	-
6141	Medicare	2,499	4,166	2,146	3,645	1,499
6151	Group Health and Life Insurance	15,146	31,108	10,311	24,156	13,845
6152	Short-term Disability Insurance	390	775	247	-	(247)
6153	Long-term Disability Insurance	790	1,485	604	-	(604)
6154	FPPA Disability Insurance	3,279	6,602	3,801	8,028	4,227
6155	Unemployment Insurance	522	862	251	503	252
6156	Workers' Compensation	3,519	10,873	7,181	8,438	1,257
6158	Life and Disability Premiums	-	-	-	1,580	1,580
<b>Commodities</b>						
6225	Uniforms	155	1,150	350	1,000	650
6294	Computer, Software and Peripherals	180	210	210	210	-
<b>External Services</b>						
6321	Printing and Duplication Services	44	150	-	150	150
<b>Total Activity Expenses</b>		<b>\$ 220,376</b>	<b>\$ 376,177</b>	<b>\$ 190,145</b>	<b>\$ 326,688</b>	<b>\$ 136,543</b>

**Expenditure Accounts**

- 6225 Uniforms  
This account provides uniform replacement for the Special Operations Division.
  
- 6294 Computer, Software and Peripherals  
This account provides Adobe Pro annual license renewal.
  
- 6321 Printing and Duplication Services  
This account provides business cards for the Special Operations Division.

Wildland						
Account Number	Account Description	Actual 2021	Adopted Budget 2022	Adopted Amended Budget 2022	Adopted Budget 2023	Difference
Personnel Services						
6111	Overtime Wages	\$ 8,610	\$ 19,500	\$ 19,500	\$ -	\$ (19,500)
Commodities						
6201	Small Tools and Equipment	7,012	14,950	14,150	13,325	(825)
6202	Protective Clothing	4,730	5,450	7,950	13,340	5,390
6224	Training Supplies and Materials	-	500	400	500	100
6226	Supplies and Materials	1,210	1,700	500	1,700	1,200
External Services						
6308	Other Professional Services	-	-	10,000	-	(10,000)
6351	Repairs and Maintenance	-	1,000	500	1,000	500
6353	Repairs and Maintenance - PPE	-	1,500	1,500	-	(1,500)
Other Operating Costs						
6401	Dues, Licenses and Memberships	624	1,100	1,000	1,500	500
6402	Travel and Mileage	-	2,500	1,500	2,500	1,000
6403	Training	-	1,200	975	1,200	225
6417	Cable and Internet	-	2,276	1,500	2,500	1,000
<b>Total Activity Expenses</b>		<b>\$ 22,185</b>	<b>\$ 51,676</b>	<b>\$ 59,475</b>	<b>\$ 37,565</b>	<b>\$ (21,910)</b>

**Expenditure Accounts**

- 6201 Small Tools and Equipment**  
 This account supports the purchase of wildland equipment for wildland apparatus in accordance with NWCG engine stocking standards. Additionally, the District maintains a wildland cache by which to replace equipment that is damaged in the course of the wildland season and to support large incidents.
- 6202 Protective Clothing**  
 This account serves to ensure that all staff is properly equipped to safely engage in wildland firefighting and structure protection in the Wildland Urban Interface. The District adheres to the safety standards for personal protective equipment (PPE) as set forth by national standards. The total cost for wildland protection clothing in 2023 is shared with Greater Eagle Fire Protection District through joint Special Operations – Wildland Activity.
- 6224 Training Supplies and Materials**  
 This account supports the purchase of necessary NWCG course materials and practice fire shelters which allows the District to provide in-house trainings, including the annual wildland fire refresher required by the NWCG.
- 6226 Supplies and Materials**  
 This account supports the purchase of wildland equipment for wildland apparatus in accordance with NWCG engine stocking standards. Additionally, the District maintains a wildland cache by which to replace equipment that is damaged in the course of the wildland season and to support large incidents. The total cost for wildland supplies and materials in 2023 is shared with Greater Eagle Fire Protection District through joint Special Operations – Wildland Activity.
- 6351 Repairs and Maintenance**  
 This includes any expenses related to the repair and maintenance of portable pumps and chainsaws that are used on wildland apparatus in accordance with NWCG standards.
- 6401 Dues, Licenses and Memberships**  
 This includes expenditures for software that enhances the ability of firefighters to locate, respond to, and readily map wildland fires.
- 6402 Travel and Mileage**  
 This account supports the District sending personnel to outside wildland training and conferences, thereby allowing them to benefit from specialized training provided by subject-matter experts, and help maintain currency in mission critical areas. This also allows the District to develop staff's experience, facilitating NWCG task book completion.
- 6403 Training**  
 This account includes registration fees to attend outside wildland training and conferences. The total cost for wildland training in 2023 is shared with Greater Eagle Fire Protection District through joint Special Operations – Wildland Activity.
- 6417 Cable and Internet**  
 This account includes monthly data fees for iPads issued to the Battalion Chiefs. iPads have mapping software installed to assist with evacuations as well as response tactics and strategies.

Technical Rescue						
Account Number	Account Description	Actual 2021	Adopted Budget 2022	Adopted Amended Budget 2022	Adopted Budget 2023	Difference
Personnel Services						
6111	Overtime Wages	\$ 2,393	\$ 33,867	\$ 33,867	\$ -	\$ (33,867)
Commodities						
6201	Small Tools and Equipment	10,232	3,000	6,300	7,071	771
6202	Protective Clothing	2,422	5,860	5,860	5,900	40
6224	Training Supplies and Materials	-	-	1,375	7,585	6,210
6226	Supplies and Materials	438	2,000	2,000	2,000	-
External Services						
6305	Training Facilitators	-	-	4,200	-	(4,200)
6351	Repairs and Maintenance	4,110	10,500	10,500	11,000	500
6353	Repairs and Maintenance - PPE	49	1,500	1,500	2,000	500
Other Operating Costs						
6402	Travel and Mileage	-	2,250	-	2,000	2,000
6403	Training	2,116	14,095	4,520	9,675	5,155
<b>Total Activity Expenses</b>		<b>\$ 21,760</b>	<b>\$ 73,072</b>	<b>\$ 70,122</b>	<b>\$ 47,231</b>	<b>\$ (22,891)</b>

**Expenditure Accounts**

- 6201 Small Tools and Equipment**  
 This account supports the District’s emphasis on stocking each engine with proper equipment and gear on each related to four disciplines of technical rescue: extrication, ropes, swift water and ice rescue.
- 6202 Protective Clothing**  
 This account supports the District’s emphasis on supplying appropriate equipment on each engine to support technical rescue disciplines in accordance with Operational Doctrine.
- 6224 Training Supplies and Materials**  
 This account supports purchase of Rescue 3 Technical Rescue Courses delivered or hosted by the Eagle River Fire protection District. These courses include Swift Water Technician, Swift Water Advanced, Rope Rescue Applied Fundamentals Instructor Course.
- 6226 Supplies and Materials**  
 This account supports the purchase of consumables used for the technical rescue disciplines such as mineral oil for extrication equipment, batteries for headlamps, etc
- 6351 Repairs and Maintenance**  
 This account supports the District’s program of annually testing specialized equipment to ensure safe operation; including hydraulic extrication equipment on front-line and reserve apparatus.
- 6353 Repairs and Maintenance - PPE**  
 This account supports the District’s program of annually testing specialized equipment to ensure safe operation; including hydraulic extrication equipment on front-line and reserve apparatus.
- 6402 Travel and Mileage**  
 Lodging expenses for out of district priority trainings, following District policy.
- 6403 Training**  
 This account supports the District’s emphasis on readiness by ensuring that line personnel learn mission-critical rescue disciplines in accordance with Operational Doctrine. Training includes: Arroyo Rescue to become Agency Instructors with Rescue 3, DFD Chop Shop Extrication Course, SIRT (Ice Rescue), RRO (Rope Rescue-Operator) and SRT-1/SRT-A course. This account also supports outside instructors for Trench Rescue and Confined Space to cover the following disciplines: Swift Water Rescue, Rope Rescue, Ice Rescue, Confined Space Rescue and Trench Rescue.

Hazmat							
Account Number	Account Description	Actual 2021	Adopted Budget 2022	Adopted Amended Budget 2022	Adopted Budget 2023	Difference	
	Commodities						
6226	Supplies and Materials	\$ -	\$ -	\$ -	\$ 1,000	\$	1,000
	External Services						
6306	Regional Hazardous Materials Association	-	-	-	32,735		32,735
	Other Operating Costs						
6402	Travel and Mileage	-	-	-	7,850		7,850
6403	Training	-	-	-	1,100		1,100
	<b>Total Activity Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,685</b>	<b>\$</b>	<b>42,685</b>

**Expenditure Accounts**

- **6226 Supplies and Materials**

Expenses associated with replacement of consumable and damaged hazmat response equipment.

- **6306 Regional Hazardous Materials Association**

The District has entered into an agreement with Town of Vail, Greater Eagle Fire Protection District, Gypsum Fire Protection District, and Eagle County to establish a separate governmental entity known as the Regional Hazardous Materials Association of Eagle County (RHMAEC) for purposes of conducting joint hazardous materials response. Per the IGA, the District’s financial contribution is based upon a percentage of one quarter of one percent of the previous years’ operating budget, excluding grant funding, to which Operational Members agreed to annually add an additional 15.29909% for capital savings. RHMAEC provides the District with advanced haz-mat trainings, response support, and technical equipment.

- **6402 Travel and Mileage**

Travel and Mileage expenses related to personnel attending IAFC Hazardous Materials Teams Conference.

- **6403 Training**

Tuition expenses related to personnel attending IAFC Hazardous Materials Teams Conference.

Deployments						
Account Number	Account Description	Actual 2021	Adopted Budget 2022	Adopted Amended Budget 2022	Adopted Budget 2023	Difference
	Personnel Services					
6111	Overtime Wages	\$ 68,590	\$ -	\$ 6,329	\$ -	\$ (6,329)
	Other Operating Costs					
6402	Travel and Mileage	9,061	-	1,810	-	(1,810)
	Nonreimbursable Expenses	-	-	-	-	-
	<b>Total Activity Expenses</b>	<b>\$ 77,651</b>	<b>\$ -</b>	<b>\$ 8,139</b>	<b>\$ -</b>	<b>\$ (8,139)</b>

**Expenditure Accounts**

- 6111 Overtime Wages

This includes overtime wages paid to staff while deployed to incidents through State and Federal resource requests. These costs are reimbursed to the District.

- 6402 Travel and Mileage

This includes the cost of travel by air or other conveyance or mileage if staff travels via personally owned vehicle, while deployed to incidents through State and Federal resource requests. These costs are reimbursed to the District.

Eagle Valley Wildland

Account Number	Account Description	Actual 2021	Adopted Budget 2022	Adopted Amended Budget 2022	Adopted Budget 2023	Difference
<b>Personnel Services</b>						
6101	Regular Full-time Salaries	\$ 34,429	\$ 195,200	\$ 151,920	\$ 224,640	\$ 72,720
6111	Overtime Wages	18,844	15,000	99,000	-	(99,000)
6131	Full-time Pension	3,410	21,472	16,711	24,710	7,999
6135	Wellness	500	1,000	1,500	1,500	-
6141	Medicare	716	2,845	3,239	3,279	40
6151	Group Health and Life Insurance	6,018	55,362	24,033	24,366	333
6152	Short-term Disability Insurance	71	528	261	-	(261)
6153	Long-term Disability Insurance	138	888	561	-	(561)
6154	FPPA Disability Insurance	930	5,856	4,332	7,189	2,857
6155	Unemployment Insurance	151	589	311	452	141
6156	Workers' Compensation	-	7,501	5,731	7,591	1,860
6158	Life and Disability Premiums	-	-	-	1,415	1,415
<b>Commodities</b>						
6201	Small Tools and Equipment	10,954	37,000	250	34,600	34,350
6202	Protective Clothing	940	9,600	-	3,600	3,600
6211	Fuel	292	7,200	3,700	10,000	6,300
6225	Uniforms	616	1,500	-	900	900
6228	Promotional, Informational and Marketing	-	2,000	-	-	-
6294	Computer, Software and Peripherals	5,114	7,400	1,000	6,200	5,200
<b>External Services</b>						
6322	Hiring and Testing	1,164	1,500	1,950	-	(1,950)
6334	Other Contracted Services	-	-	95,000	-	(95,000)
6351	Repairs and Maintenance	-	15,400	-	2,200	2,200
<b>Other Operating Costs</b>						
6403	Training	300	3,000	2,500	3,000	500
6416	Cellular Services	325	2,800	2,800	375	(2,425)
6417	Cable and Internet	291	2,000	2,000	375	(1,625)
<b>Total Activity Expenses</b>		<b>\$ 85,203</b>	<b>\$ 395,641</b>	<b>\$ 416,799</b>	<b>\$ 356,392</b>	<b>\$ (60,407)</b>

**Expenditure Accounts**

- 6111 Overtime Wages  
Overtime wages specific to Eagle Valley Wildland Crews responding to local wildland fire incidents.
- 6201 Small Tools and Equipment  
Initial purchase of radios chainsaws with accessories to support Eagle Valley Wildland crews in mitigation and response activities.
- 6202 Protective Clothing  
Wildland protective clothing for Eagle Valley Wildland personnel.
- 6211 Fuel  
This includes the cost of fuel for day-to-day operations of Eagle Valley Wildland. Day-to-day Operations generally includes travel to and from mitigation projects, wildland response, meetings, and trainings.
- 6225 Uniforms  
This account provides uniforms for Eagle Valley Wildland personnel.
- 6294 Computers, Software and Peripherals  
This account provides funds to make initial computer and iPad purchases with software and accessories for two Eagle Valley Wildland crews.
- 6351 Repairs and Maintenance  
This account provides funds for repairs and maintenance of wildland equipment and vehicles dedicated to Eagle Valley Wildland Operations.
- 6403 Training  
This account provides funds for Eagle Valley Wildland Personnel to participate in training classes related to a planned professional development track.
- 6416 Cellular Services  
This fund provides funds for cellular voice and data plans related to Eagle Valley Wildland activities.
- 6417 Cable and Internet  
This fund provides funding for data plans related to iPads issued to EVW personnel for the purposes of mapping, evacuation planning and emergency response operations.

**Eagle River Fire Protection District  
Health, Wellness and Safety Expenditure Summary  
Total - By Program Activities**

	<b>Health, Wellness and Safety</b>
<b>Activities</b>	
Respiratory Protection	\$ 19,890
Exposure Control	5,366
Wellness	<u>103,210</u>
<b>Total Program Expenditures</b>	<u><u>\$ 128,466</u></u>

Respiratory Protection						
Account Number	Account Description	Actual 2021	Adopted Budget 2022	Adopted Amended Budget 2022	Adopted Budget 2023	Difference
	Commodities					
6201	Small Tools and Equipment	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
6226	Supplies and Materials	(364)	500	700	500	(200)
	External Services					
6351	Repairs and Maintenance	16,217	16,400	16,400	17,890	1,490
	<b>Total Activity Expenses</b>	<b>\$ 15,853</b>	<b>\$ 18,400</b>	<b>\$ 18,600</b>	<b>\$ 19,890</b>	<b>\$ 1,290</b>

**Expenditure Accounts**

- 6201 Small Tools and Equipment  
 This account supports the replacement of damaged mask, regulators and other self-contained breathing apparatus (SCBA) equipment.
- 6226 Supplies and Materials  
 Includes expenses related to battery replacement, SCBA passport and accountability tags, and other supplies to clean, maintain, and store SCBA equipment.
- 6351 Repairs and Maintenance  
 This account supports the 5-year hydrostatic testing of SCBA bottles, annual testing of SCBA regulators and air-filling compressor, preventive maintenance, and repair of the SCBA equipment including the pack, bottles, mask and the air filling compressor.



Exposure Control							
Account Number	Account Description	Actual 2021	Adopted Budget 2022	Adopted Amended Budget 2022	Adopted Budget 2023	Difference	
	Commodities						
6224	Training Supplies and Materials	\$ -	\$ 700	\$ 700	\$ 800	\$	100
6226	Supplies and Materials	695	4,595	920	1,120		200
	External Services						
6332	Medical Services and Examinations	100	3,446	3,446	3,446		-
	<b>Total Activity Expenses</b>	<b>\$ 795</b>	<b>\$ 8,741</b>	<b>\$ 5,066</b>	<b>\$ 5,366</b>	<b>\$</b>	<b>300</b>

**Expenditure Accounts**

- 6224 Training Supplies and Materials  
 Expenses related to providing annual blood borne pathogen (BBP) training in compliance with the District's Exposure Control Program.
- 6226 Supplies and Materials  
 Expenses related to incident decontamination, infection control personal protective equipment specific to this program, infection control inserts, fanny packs, decontamination wipes and masks.
- 6332 Medical Services and Examinations  
 This account supports NFPA 1581 annual standards for first responders including employee vaccinations, flu shots, and medical testing.

Wellness						
Account Number	Account Description	Actual 2021	Adopted Budget 2022	Adopted Amended Budget 2022	Adopted Budget 2023	Difference
	Personnel Services					
6111	Overtime Wages	\$ 2,741	\$ 5,460	\$ 5,460	\$ -	\$ (5,460)
	Commodities					
6201	Small Tools and Equipment	5,793	3,500	3,500	12,375	8,875
	External Services					
6308	Other Professional Services	855	15,000	15,000	25,000	10,000
6332	Medical Services and Examinations	38,333	44,696	44,696	60,035	15,339
6351	Repairs and Maintenance	1,760	5,020	5,020	5,500	480
	Other Operating Costs					
6403	Training	277	800	800	300	(500)
	<b>Total Activity Expenses</b>	<b>\$ 49,760</b>	<b>\$ 74,476</b>	<b>\$ 74,476</b>	<b>\$ 103,210</b>	<b>\$ 28,734</b>

**Expenditure Accounts**

- 6201 Small Tools and Equipment**  
 This account supports the District’s emphasis on promoting physical fitness. Funds are allocated for soft goods (exercise bands, yoga mats etc.) need replacing because of damage attributable to normal use.
- 6308 Other Professional Services**  
 This account supports the District’s Behavioral Health Program that includes Behavioral Health Site Clinician Visits, Personal Services, Family Sessions, and Peer Support Training.
- 6332 Medical Services and Examinations**  
 Per NFPA 1582, all firefighters engaged in emergency operations should be medically examined on an annual base. The fitness evaluation is based on the Wellness Fitness Initiative. This expense supports the District’s emphasis on promoting employee wellness and physical fitness.
- 6351 Repairs and Maintenance**  
 Regular professional maintenance and replacement of parts no longer covered by warranty will help maximize the useful life of the District’s fitness equipment.
- 6403 Training**  
 Peer Fitness Trainers support member’s needs for improvement, continuing education is required to maintain certification through American Council on Exercise.

**Eagle River Fire Protection District  
Community Risk Reduction Expenditure Summary  
Total - By Program Activities**

	<b>Community Risk Reduction</b>
<b>Activities</b>	
Program Support	\$ 331,188
Community Safety	15,285
Community Outreach	16,700
Investigations	1,500
<b>Total Program Expenditures</b>	<b>\$ 364,673</b>

Program Support - Community Risk Reduction

Account Number	Account Description	Actual 2021	Adopted Budget 2022	Adopted Amended Budget 2022	Adopted Budget 2023	Difference
Personnel Services						
6101	Regular Full-time Salaries	\$ -	\$ -	\$ -	\$ 239,340	\$ 239,340
6131	Full-time Pension	-	-	-	26,327	26,327
6135	Wellness	-	-	-	1,000	1,000
6141	Medicare	-	-	-	3,485	3,485
6151	Group Health and Life Insurance	-	-	-	42,322	42,322
6154	FPPA Disability Insurance	-	-	-	7,659	7,659
6155	Unemployment Insurance	-	-	-	481	481
6156	Workers' Compensation	-	-	-	8,067	8,067
6158	Life and Disability Premiums	-	-	-	1,507	1,507
Commodities						
6225	Uniforms	-	-	-	1,000	1,000
<b>Total Activity Expenses</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 331,188</b>	<b>\$ 331,188</b>

**Expenditure Accounts**

- 6225 Uniforms  
Alternative uniforms for Fire Marshal and Assistant Fire Marshal.

Community Safety							
Account Number	Account Description	Actual 2021	Adopted Budget 2022	Adopted Amended Budget 2022	Adopted Budget 2023		Difference
	Commodities						
6201	Small Tools and Equipment	\$ -	\$ -	\$ -	\$ 250	\$	250
6226	Supplies and Materials	-	-	-	2,250		2,250
6294	Computer, Software and Peripherals	-	-	-	800		800
6295	Books and Publications	-	-	-	3,000		3,000
	External Services						
6321	Printing and Duplication Services	-	-	-	550		550
	Other Operating Costs						
6401	Dues, Licenses and Memberships	-	-	-	675		675
6402	Travel and Mileage	-	-	-	3,900		3,900
6403	Training	-	-	-	2,900		2,900
6417	Cable and Internet	-	-	-	960		960
	<b>Total Activity Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,285</b>	<b>\$</b>	<b>15,285</b>

**Expenditure Accounts**

- 6201 Small Tools and Equipment  
Tools and equipment for field inspections and public education.
- 6226 Supplies and Materials  
Door hangers that provide notice to homeowners that crews have responded to their home. Includes information regarding the response and/or a request for information. As well as Knox box supplies, dry hydrant connection repairs throughout the District for hydrants that were designed with improper direction from Fire District.
- 6294 Computer, Software and Peripherals  
Field tablet for Assistant Fire Marshal
- 6295 Books and Publications  
To include National Fire Protection Association (NFPA) Print Subscription to ensure that the District remains current with all new and existing NFPA codes and replace International Code Books.
- 6321 Printing and Duplication Services  
Business and Knox box information cards.
- 6401 Dues, Licenses and Memberships  
Includes memberships to the International Code Council (ICC), National Fire Protection Association and Fire Marshals Association of Colorado for networking and membership discounts on training and educational materials.
- 6402 Travel and Mileage  
Includes expenses incurred for travel, hotel and meals for District staff to attend outside approved training for Continuing Education Units (CEU's) and/or expanding current knowledge base for community safety.
- 6403 Training  
Includes expenses for training, support and networking for District staff to attend outside training (CEU's) to remain current on all certifications, to increase the plan review knowledge and life safety for Community Risk Reduction personnel and to certify line staff for fire inspections through ICC.
- 6417 Cable and Internet  
This expense supports the District's efforts to enhance its field inspection process by enabling staff to transmit data for inspections while out in the field to the District's record management system and the customer.

Community Outreach							
Account Number	Account Description	Actual 2021	Adopted Budget 2022	Adopted Amended Budget 2022	Adopted Budget 2023	Difference	
Commodities							
6201	Small Tools and Equipment	\$ -	\$ -	\$ -	\$ 2,700	\$	2,700
6222	Food and Beverage	-	-	-	550		550
6226	Supplies and Materials	-	-	-	3,150		3,150
6228	Promotional, Informational and Marketing	-	-	-	1,525		1,525
6230	Community Events	-	-	-	7,275		7,275
External Services							
6321	Printing and Duplication Services	-	-	-	1,500		1,500
<b>Total Activity Expenses</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,700</b>	<b>\$</b>	<b>16,700</b>

**Expenditure Accounts**

- 6201 Small Tools and Equipment**  
 This account maintains the tools used at community outreach programs such as our fire extinguisher prop. This will also replace The District's EZ up tent.
- 6222 Food and Beverage**  
 This account supports the cost of Camp 911 and Vehicle Safety Day at Battle Mountain High School.
- 6226 Supplies and Materials**  
 This includes propane for the fire extinguisher training prop and for artificial fog used in the smoke trailer for camp 911. This will also be used for HELP program which puts residential Knox boxes on homes of the elderly.
- 6228 Promotional, Informational and Marketing Materials**  
 Includes the cost of pre-printed materials for community outreach. Also includes Smoke and Carbon Monoxide (CO) detectors for families in need, handouts for events and other promotional items.
- 6230 Community Events**  
 Food and beverages for crew lunches, open houses and other public events. Training materials for Community CPR/AED training. Supplies for open house BBQs and other community outreach events. Promotional, information and marketing materials including: Ready, Set, Go, Open House banners/signs, custom stickers and open house/event advertising.
- 6321 Printing and Duplication Services**  
 Includes printed materials for Fire Prevention Week.

Investigations							
Account Number	Account Description	Actual 2021	Adopted Budget 2022	Adopted Amended Budget 2022	Adopted Budget 2023		Difference
	Commodities						
6201	Small Tools and Equipment	\$ -	\$ -	\$ -	\$ 200	\$	200
6222	Food and Beverages	-	-	-	100		100
6226	Supplies and Materials	-	-	-	250		250
6295	Books and Publications	-	-	-	150		150
	Other Operating Costs						
6401	Dues, Licenses and Memberships	-	-	-	400		400
6403	Training	-	-	-	400		400
	<b>Total Activity Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,500</b>	<b>\$</b>	<b>1,500</b>

**Expenditure Accounts**

- 6201 Small Tools and Equipment  
Includes tools and evidence collection equipment needed for fire investigations.
- 6222 Food and Beverages  
Includes investigator rehab.
- 6226 Supplies and Materials  
Includes expenses related to replacing consumable investigation supplies that are used during incidents.
- 6295 Books and Publications  
Investigator books and publications for reference.
- 6401 Dues, Licenses and Memberships  
Includes memberships to the International Association of Arson Investigators (IAAI) and the National Association of Fire Investigators (NAFI).
- 6403 Training  
Includes expenses for staff to attend outside and local training related to fire investigations to ensure that the District’s investigators remain in compliance with NFPA 921, NFPA 1033 and current on training for all aspects of fire investigation.

**Eagle River Fire Protection District  
Fire Prevention Expenditure Summary  
Total - By Program Activities**

	<b>Fire Prevention</b>
<b>Activities</b>	
Program Support	\$ -
Community Safety	-
Community Outreach	-
Investigations	-
<b>Total Program Expenditures</b>	<b>\$ -</b>



Program Support - Fire Prevention

Account Number	Account Description	Actual 2021	Adopted Budget 2022	Adopted Amended Budget 2022	Adopted Budget 2023	Difference
Personnel Services						
6101	Regular Full-time Salaries	\$ 117,415	\$ 114,808	\$ 122,555	\$ -	\$ (122,555)
6131	Full-time Pension	12,857	12,629	13,481	-	(13,481)
6135	Wellness	500	500	500	-	(500)
6141	Medicare	1,702	1,672	1,802	-	(1,802)
6151	Group Health and Life Insurance	24,802	25,306	25,437	-	(25,437)
6152	Short-term Disability Insurance	239	311	203	-	(203)
6153	Long-term Disability Insurance	498	522	509	-	(509)
6154	FPPA Disability Insurance	3,279	3,444	3,802	-	(3,802)
6155	Unemployment Insurance	375	346	211	-	(211)
6156	Workers' Compensation	2,399	4,408	3,453	-	(3,453)
Commodities						
6225	Uniforms	102	400	400	-	(400)
6294	Computer, Software and Peripherals	445	-	-	-	-
<b>Total Activity Expenses</b>		<b>\$ 164,614</b>	<b>\$ 164,346</b>	<b>\$ 172,353</b>	<b>\$ -</b>	<b>\$ (172,353)</b>

Note: In 2022 the District restructured its Programs and Fire Prevention and Community Risk Management are shown under Community Risk Reduction.

**Community Safety - Fire Prevention**

<b>Account Number</b>	<b>Account Description</b>	<b>Actual 2021</b>	<b>Adopted Budget 2022</b>	<b>Adopted Amended Budget 2022</b>	<b>Adopted Budget 2023</b>	<b>Difference</b>
	Commodities					
6201	Small Tools and Equipment	\$ 681	\$ 200	\$ 200	\$ -	\$ (200)
6226	Supplies and Materials	193	5,800	5,800	-	(5,800)
6295	Books and Publications	2,192	4,500	2,700	-	(2,700)
	External Services					
6321	Printing and Duplication Services	-	300	300	-	(300)
	Other Operating Costs					
6401	Dues, Licenses and Memberships	320	575	110	-	(110)
6402	Travel and Mileage	573	600	575	-	(575)
6403	Training	317	1,400	950	-	(950)
6417	Cable and Internet	480	480	480	-	(480)
	<b>Total Activity Expenses</b>	<b>\$ 4,757</b>	<b>\$ 13,855</b>	<b>\$ 11,115</b>	<b>\$ -</b>	<b>\$ (11,115)</b>

**Note: In 2022 the District restructured its Programs and Fire Prevention and Community Risk Management are shown under Community Risk Reduction.**

**Community Outreach - Fire Prevention**

<b>Account Number</b>	<b>Account Description</b>	<b>Actual 2021</b>	<b>Adopted Budget 2022</b>	<b>Adopted Amended Budget 2022</b>	<b>Adopted Budget 2023</b>	<b>Difference</b>
	Commodities					
6222	Food and Beverages	\$ 181	\$ 200	\$ 250	\$ -	\$ (250)
6226	Supplies and Materials	63	190	140	-	(140)
6228	Promotional, Informational and Marketing	-	300	300	-	(300)
	External Services					
6321	Printing and Duplication Services	-	1,500	500	-	(500)
	<b>Total Activity Expenses</b>	<b>\$ 244</b>	<b>\$ 2,190</b>	<b>\$ 1,190</b>	<b>\$ -</b>	<b>\$ (1,190)</b>

**Note: In 2022 the District restructured its Programs and Fire Prevention and Community Risk Management are shown under Community Risk Reduction.**

Investigations							
Account Number	Account Description	Actual 2021	Adopted Budget 2022	Adopted Amended Budget 2022	Adopted Budget 2023	Difference	
Commodities							
6201	Small Tools and Equipment	\$ 66	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)	
6222	Food and Beverages	-	100	100	-	(100)	
6226	Supplies and Materials	74	250	150	-	(150)	
6295	Books and Publications	-	150	150	-	(150)	
Other Operating Costs							
6401	Dues, Licenses and Memberships	-	325	325	-	(325)	
6403	Training	-	400	400	-	(400)	
<b>Total Activity Expenses</b>		<b>\$ 140</b>	<b>\$ 2,225</b>	<b>\$ 2,125</b>	<b>\$ -</b>	<b>\$ (2,125)</b>	

**Note: In 2022 the District restructured its Programs and Fire Prevention and Community Risk Management are shown under Community Risk Reduction.**

**Eagle River Fire Protection District  
Community Risk Management Expenditure Summary  
Total - By Program Activities**

	<b>Community Risk Management</b>
<b>Activities</b>	
Program Support	\$ -
Community Safety	-
Community Outreach	-
	-
<b>Total Program Expenditures</b>	<b>\$ -</b>

**Program Support - Community Risk Management**

<b>Account Number</b>	<b>Account Description</b>	<b>Actual 2021</b>	<b>Adopted Budget 2022</b>	<b>Adopted Amended Budget 2022</b>	<b>Adopted Budget 2023</b>	<b>Difference</b>
<b>Personnel Services</b>						
6101	Regular Full-time Salaries	\$ 109,733	\$ 105,242	\$ 79,630	\$ -	\$ (79,630)
6131	Full-time Pension	12,025	11,577	8,760	-	(8,760)
6135	Wellness	500	500	-	-	-
6141	Medicare	2,008	1,533	1,147	-	(1,147)
6151	Group Health and Life Insurance	7,464	7,725	5,198	-	(5,198)
6152	Short-term Disability Insurance	238	285	135	-	(135)
6153	Long-term Disability Insurance	464	479	307	-	(307)
6155	Unemployment Insurance	418	317	160	-	(160)
6156	Workers' Compensation	152	265	150	-	(150)
<b>Commodities</b>						
6225	Uniforms	13	250	25	-	(25)
<b>Total Activity Expenses</b>		<b>\$ 133,014</b>	<b>\$ 128,173</b>	<b>\$ 95,512</b>	<b>\$ -</b>	<b>\$ (95,512)</b>

**Note: In 2022 the District restructured its Programs and Fire Prevention and Community Risk Management are shown under Community Risk Reduction.**

**Community Safety - Community Risk Management**

<b>Account Number</b>	<b>Account Description</b>	<b>Actual 2021</b>	<b>Adopted Budget 2022</b>	<b>Adopted Amended Budget 2022</b>	<b>Adopted Budget 2023</b>	<b>Difference</b>
	External Services					
6321	Printing and Duplication Services	\$ 155	\$ 250	\$ 115	\$ -	\$ (115)
	Other Operating Costs					
6401	Dues, Licenses and Memberships	95	200	200	-	(200)
6402	Travel and Mileage	1,759	1,800	1,050	-	(1,050)
6403	Training	295	1,200	915	-	(915)
	<b>Total Activity Expenses</b>	<b>\$ 2,304</b>	<b>\$ 3,450</b>	<b>\$ 2,280</b>	<b>\$ -</b>	<b>\$ (2,280)</b>

**Note: In 2022 the District restructured its Programs and Fire Prevention and Community Risk Management are shown under Community Risk Reduction.**

**Community Outreach - Community Risk Management**

<b>Account Number</b>	<b>Account Description</b>	<b>Actual 2021</b>	<b>Adopted Budget 2022</b>	<b>Adopted Amended Budget 2022</b>	<b>Adopted Budget 2023</b>	<b>Difference</b>
	Personnel Services					
6111	Overtime Wages	\$ -	\$ 1,000	\$ -	\$ -	\$ -
	Commodities					
6201	Small Tools and Equipment	1,166	-	-	-	-
6228	Promotional, Informational and Marketing	1,490	1,175	750	-	(750)
6230	Community Events	1,741	7,575	3,000	-	(3,000)
	External Services					
6308	Other Professional Services	-	1,000	-	-	-
6333	Computer Services and Support	500	500	500	-	(500)
	Other Operating Costs					
6401	Dues, Licenses and Memberships	530	100	80	-	(80)
6417	Cable and Internet	540	600	360	-	(360)
	<b>Total Activity Expenses</b>	<b>\$ 5,968</b>	<b>\$ 11,950</b>	<b>\$ 4,690</b>	<b>\$ -</b>	<b>\$ (4,690)</b>

**Note: In 2022 the District restructured its Programs and Fire Prevention and Community Risk Management are shown under Community Risk Reduction.**



**Eagle River Fire Protection District  
Capital Expenditure Summary  
Total - By Program Activities**

	<u>Capital</u>
<b>Activity</b>	
Capital	<u>\$ 108,939</u>
<b>Total Program Expenditures</b>	<u><u>\$ 108,939</u></u>

Capital							
Account Number	Account Description	Actual 2021	Adopted Budget 2022	Adopted Amended Budget 2022	Adopted Budget 2023		Difference
	Debt Service						
6529	Capital Lease 2015 Arrow-XT PUC Pumper	\$ 88,934	\$ -	\$ -	\$ -	\$ -	\$ -
6533	Capital Lease 2018 Arrow-XT 4X4 PUC Pumper	108,939	108,939	108,939	108,939	108,939	-
	Capital Outlay						
6622	Building Improvements	-	-	30,500	-	-	(30,500)
6632	Computer Hardware and Software	-	30,000	30,000	-	-	(30,000)
6635	Other Machinery and Equipment	-	5,700	21,815	-	-	(21,815)
	<b>Total Activity Expenses</b>	<b>\$ 197,873</b>	<b>\$ 144,639</b>	<b>\$ 191,254</b>	<b>\$ 108,939</b>	<b>\$ 108,939</b>	<b>\$ (82,315)</b>

**Expenditure Accounts**

- 6533 Capital Lease 2018 Arrow-XT 4X4 PUC Pumper

Principal and interest payment for an Arrow-XT 4X4 PUC Pumper Fire Truck due in three remaining annual installments through March, 2024.

## Glossary of Terms Personnel Services

### Expenditure Accounts

- 6101 Regular Full-time Salaries

Base salaries for full-time employees.

- 6103 Director's Fees

Wages paid to Board of Directors for attendance at District meetings. Board members are paid \$100 per meeting and can be paid a maximum of \$1,600 annually per State statute.

- 6104 Holiday Pay

Wages directly related to holiday pay per the new policy implemented May 1, 2014, directly related to the Operations program.

- 6122 Uniform Allowance

Annual allowance paid to line personnel for purchase of duty uniforms as dictated by District policy.

- 6123 Wildland PPE Allowance

Annual allowance paid to new hire operations personnel for purchase of wildland firefighting personal protective equipment as dictated by District policy.

- 6131 Full-time Pension

401a Money Purchase Pension Plan contributions. Contribution rate is 11% of the employee's base salary and matched by the District. The 401a plan is in lieu of Social Security.

- 6132 Part-time Pension

457 Deferred Compensation Plan contributions. Contribution rate is 3.75% of gross earnings and is matched by the District. The PTS pension is in lieu of Social Security.

- 6135 Wellness

The benefit reimburses employees for items purchased to encourage the employee's physical fitness and a healthier lifestyle. The allowance, or any unused portion, may also be used to add to an employee's 457 deferred compensation plan.

- 6141 Medicare

Government mandated tax calculated on gross earnings, less applicable pre-tax deductions. Current rate is 1.45% of gross wages.

- 6151 Group Health and Life Insurance

Includes medical, dental, vision and life insurance premium for employee at elected coverage rate. Budgeted amount is 90% of premiums; employee pays 10% of the premium pre-tax via payroll deduction.

- 6154 FPPA Disability Insurance

Statewide Death & Disability Plan benefit for firefighters providing coverage for both on and off duty incidents. Benefit is state funded for firefighters hired prior to January 1, 1997. The District pays 100% of the premium for firefighters hired after January 1, 1997.

- 6155 Unemployment Insurance

Annual premium for unemployment insurance. Current rate is 0.30% of gross wages and is 100% District paid.

- 6156 Workers' Compensation

Estimated annual premium for employees calculated on gross wages including overtime wages and some allowances. Premium rate is determined by the job classification of the employee. Premium is 100% District paid.

- 6158 Life and Disability Premiums

Annual premiums for life, short term and long term disability benefits. Premiums are 100% District paid.

A RESOLUTION FOR SUPPLEMENTAL BUDGET AND APPROPRIATION  
FOR THE 2022 BUDGET OF THE EAGLE RIVER FIRE PROTECTION DISTRICT

WHEREAS, the Board of Directors of the Eagle River Fire Protection District has previously adopted the 2022 budget; and

WHEREAS, General Fund, Capital Impact Fee Fund, Debt Service Fund, Equipment Replacement Fund and Capital Projects Fund estimated revenues have changed since the 2022 budget was adopted: and

WHEREAS, anticipated appropriations of various expenditures have changed since the 2022 budget was adopted: and

WHEREAS, the Board of Directors now finds it necessary to amend the 2022 budget to more accurately reflect the General Fund, Capital Impact Fee Fund, Debt Service Fund, Equipment Replacement Fund and Capital Projects Fund revenues and expenditures for 2022.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE EAGLE RIVER FIRE PROTECTION DISTRICT:

Section 1. General Fund:

General Fund appropriations are hereby decreased from \$14,360,977 to \$14,152,568 for the following purpose(s):

1. Various expenditure line item changes through-out the General Fund as listed in Exhibit 1.

General Fund estimated revenues are hereby increased from \$12,831,155 to \$13,047,010 for the following purpose(s):

1. Increase in Other Governmental estimates due to Eagle Valley Wildland Reimbursements and Deployments;
2. Revision of various other revenue estimates as listed in Exhibit 1.

General Fund beginning fund balance is being amended to \$6,671,484 to reflect the 2021 year-ending audited actual;

Section 2. Capital Impact Fee Fund:

Capital Impact Fee Fund appropriations are hereby increased from \$630,530 to \$878,800 for the following purpose(s):

1. Addition of new Wildland Fire Suppression Vehicles.

Capital Impact Fee Fund estimated revenues are hereby increased from \$187,302 to \$455,100 for the following purpose(s):

1. Increase in impact fees and interest earnings estimates.

Capital Impact Fee Fund beginning fund balance is being amended to \$667,922 to reflect the 2021 year-ending audited actual;

**Section 3. Debt Service Fund:**

Debt Service Fund appropriations are hereby increased from \$1,336,250 to \$1,337,250 for the following purpose(s):

1. Increase in Treasurer Fees estimates.

Debt Service Fund estimated revenues are hereby increased from \$1,353,349 to \$1,379,719 for the following purpose(s):

1. Revision of various revenue estimates as listed in Exhibit 1.

Debt Service Fund beginning fund balance is being amended to \$81,137 to reflect the 2021 year-ending audited actual;

**Section 4. Equipment Replacement Fund:**

Equipment Replacement Fund appropriations are hereby decreased from \$134,950 to \$100,000 for the following purpose(s):

1. Decrease in Vehicles and Apparatus;

Equipment Replacement Fund estimated revenues are hereby increased from \$1,000,160 to \$1,007,500 for the following purpose(s):

1. Increase in interest earnings estimate.

Equipment Replacement Fund beginning fund balance is being amended to \$590,102 to reflect the 2021 year-ending audited actual;

**Section 5. Capital Projects Fund:**

Capital Projects Fund appropriations are hereby increased from \$0 to \$140,000 for the following purpose(s):

1. Revision of project expenditures estimates as listed in Exhibit 1.

Capital Projects Fund estimated revenues are hereby increased from \$0 to \$84,694 for the following purpose(s):


1. Increase in interest earnings and other revenue.

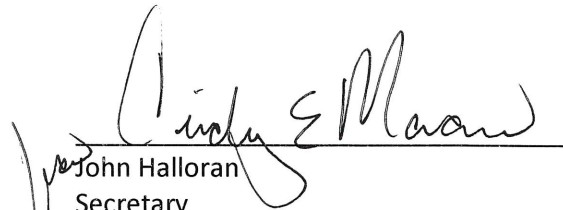
Capital Projects Fund beginning fund balance is being amended to \$87,332 reflect the 2021 year-ending audited actual;

Continuation Page 3 –  
A Resolution For Supplemental Budget And Appropriation For The 2022 Budget Of The Eagle River Fire  
Protection District

ADOPTED this 17<sup>th</sup> day of November 2022.

EAGLE RIVER FIRE PROTECTION DISTRICT

  
\_\_\_\_\_  
Clint Janssen  
Chair

  
\_\_\_\_\_  
John Halloran  
Secretary

BEFORE THE BOARD OF DIRECTORS  
OF THE  
EAGLE RIVER FIRE PROTECTION DISTRICT  
STATE OF COLORADO

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE EAGLE RIVER FIRE PROTECTION DISTRICT FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2023, AND ENDING ON THE LAST DAY OF DECEMBER, 2023.

WHEREAS, the Board of Directors of the Eagle River Fire Protection District has appointed Karl Bauer, General Manager and Fire Chief, to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, Karl Bauer, General Manager and Fire Chief, has submitted a proposed budget to the Board for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on November 17, 2022, and interested taxpayers were given the opportunity to file or register any comment to said proposed budget; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THIS DISTRICT:

Section 1. That estimated revenues and expenditures for each fund are as follows for 2023:

**General Fund**

Beginning Fund Balance	\$ 5,565,926
Revenues and Other Sources	13,857,638
Expenditures and Other Uses	<u>14,703,848</u>
Ending Fund Balance	<u>\$ 4,719,716</u>

**Capital Impact Fee Fund**

Beginning Fund Balance	\$ 244,222
Revenues and Other Sources	455,100
Expenditures and Other Uses	<u>27,000</u>
Ending Fund Balance	<u>\$ 672,322</u>

**Debt Service Fund**

Beginning Fund Balance	\$ 123,606
Revenues and Other Sources	1,355,241
Expenditures and Other Uses	<u>1,335,850</u>
Ending Fund Balance	<u>\$ 142,997</u>

**Equipment Replacement Internal Service Fund**

Beginning Fund Balance	\$ 1,497,602
Revenues and Other Sources	25,000
Expenditures and Other Uses	<u>490,000</u>
Ending Fund Balance	<u>\$ 1,032,602</u>

**Capital Projects Fund**

Beginning Fund Balance	\$ 32,026
Revenues and Other Sources	750
Expenditures and Other Uses	<u>32,776</u>
Ending Fund Balance	<u>\$ 0</u>

Section 2. That the budget as submitted, amended, and hereinabove summarized by fund, hereby is approved and adopted as the budget of the Eagle River Fire Protection District for the year stated above.

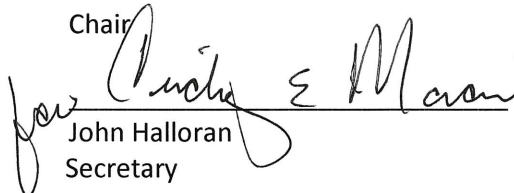
Section 5. That the budget hereby approved and adopted shall be signed by the Chair and Secretary and made a part of the public records of the District.

ADOPTED this 17<sup>th</sup> day of November, 2022.

EAGLE RIVER FIRE PROTECTION DISTRICT



Clint Janssen  
Chair



John Halloran  
Secretary



BEFORE THE BOARD OF DIRECTORS  
OF THE  
EAGLE RIVER FIRE PROTECTION DISTRICT  
STATE OF COLORADO

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2022, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE EAGLE RIVER FIRE PROTECTION DISTRICT FOR THE 2023 BUDGET YEAR.

WHEREAS, the Board of Directors of the Eagle River Fire Protection District has adopted the annual budget in accordance with the Local Government Budget Law on November 17, 2022; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$10,631,677; and

WHEREAS, the amount of money necessary to collect refund/abatement revenues for prior year abatements is \$11,466; and

WHEREAS, the amount of money necessary to collect adjustment revenues is \$174,000; and

WHEREAS, the amount of money necessary to balance the budget for voter-approved bonds and interest is \$1,300,000, and;

WHEREAS, the amount of money necessary to collect refund/abatement revenues for prior year abatements is \$1,541; and

WHEREAS, the preliminary 2022 Gross Valuation for Assessment for the Eagle River Fire Protection District, #100 as certified by the County Assessor is \$1,170,068,070 less the TIF district increment of \$29,301,500, leaving a Net Total Assessed Valuation of \$1,140,766,570.

WHEREAS, the preliminary 2022 Gross Valuation for Assessment for the Eagle River Fire Protection District, #142 as certified by the County Assessor is \$1,170,068,070 less the TIF district increment of \$29,301,500, leaving a Net Total Assessed Valuation of \$1,140,766,570.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THIS DISTRICT:

Section 1. That for the purpose of meeting all general operating expenses of the Eagle River Fire Protection District during the 2023 budget year, there is hereby levied a tax of 9.319 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2022.

Continuation Page 2 –

A Resolution Levying General Property Taxes For The Year 2022, To Help Defray The Costs Of Government For The Eagle River Fire Protection District For The 2023 Budget Year

Section 2. That for the purpose of offsetting prior year refunds and abatements of the Eagle River Fire Protection District, #100 as identified by the Eagle County Assessor on the Certification of Assessed values for the year 2022, there is hereby levied a tax of 0.010 mills and of the Eagle River Fire Protection District, #142 as identified by the Eagle County Assessor on the preliminary Certification of Assessed values for the year 2022, there is hereby levied a tax of 0.001 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2022.

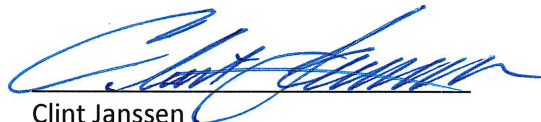
Section 3. That for the purpose of collecting a tax revenue adjustment, there is hereby levied a tax levy of 0.152 mills upon each dollar of the total valuation for assessment of all taxable property

Section 4. That for the purpose of meeting all payments for bonds and interest of the Eagle River Fire Protection District, #142 during the 2023 budget year, there is hereby levied a tax of 1.139 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2022.

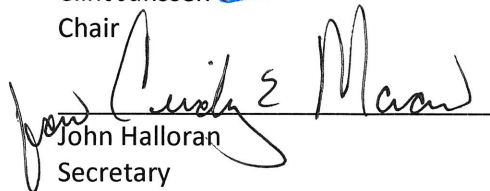
Section 5. That the Treasurer is hereby authorized and directed to certify, prior to December 15, 2022, to the County Commissioners of Eagle County, Colorado, the mill levies for the Eagle River Fire Protection District as hereinabove determined and set.

ADOPTED this 17<sup>th</sup> day of November, 2022.

EAGLE RIVER FIRE PROTECTION DISTRICT



Clint Janssen  
Chair



John Halloran  
Secretary

BEFORE THE BOARD OF DIRECTORS  
OF THE  
EAGLE RIVER FIRE PROTECTION DISTRICT  
STATE OF COLORADO

RE: 2022 FUND TRANSFERS

WHEREAS, the District has funds appropriated for the 2022 budget year which have not been spent, and has determined that it is prudent and appropriate to place the unspent funds in a general reserve account from which the funds may be spent for future District expenses.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE EAGLE RIVER FIRE PROTECTION DISTRICT:

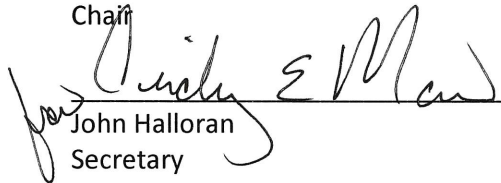
That any unspent 2022 District revenues as of December 31, 2022, be transferred as of December 31, 2022, to a general reserve account which may be spent for any lawful purpose in the future, upon a recorded majority vote of the Board of Directors as noted in the minutes of the Board.

ADOPTED this 17<sup>th</sup> day of November, 2022.

EAGLE RIVER FIRE PROTECTION DISTRICT



Clint Janssen  
Chair



John Halloran  
Secretary

BEFORE THE BOARD OF DIRECTORS  
OF THE  
EAGLE RIVER FIRE PROTECTION DISTRICT  
STATE OF COLORADO

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE EAGLE RIVER FIRE PROTECTION DISTRICT FOR THE 2023 BUDGET YEAR.

WHEREAS, the Board of Directors of the Eagle River Fire Protection District has adopted the annual budget in accordance with the Local Government Budget Law, on November 17 2022; and

WHEREAS, the Board of Directors 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 and reserves or fund balances provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE EAGLE RIVER FIRE PROTECTION DISTRICT:

Section 1. That the following sums are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated:

General Fund		
	Current Operating Expenses	\$ 14,594,909
	Debt Service and Capital	
	Outlay	<u>108,939</u>
<b>Total General Fund</b>		<b>\$ 14,703,848</b>
Capital Impact Fee Fund		
	Capital Outlay	<u>\$ 27,000</u>
<b>Total Capital Impact Fee Fund</b>		<b>\$ 27,000</b>
Debt Service Fund		
	Debt Service	<u>\$ 1,335,850</u>
<b>Total Debt Service Fund</b>		<b>\$ 1,335,850</b>
Equipment Replacement Internal Service Fund		
	Capital Outlay	<u>\$ 490,000</u>
<b>Total Equipment Replacement Internal Service Fund</b>		<b>\$ 490,000</b>
Capital Projects Fund		
	Capital Outlay	<u>\$ 32,776</u>
<b>Total Capital Projects Fund</b>		<b>\$ 32,776</b>
<b>Total</b>		<b>\$ 16,589,474</b>

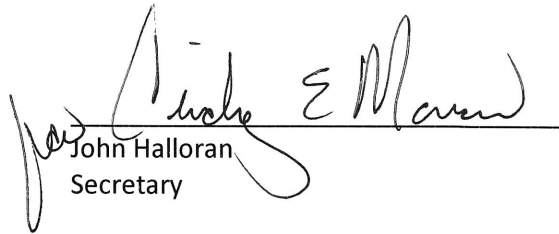
Continuation Page 2-

A Resolution Appropriating Sums of Money To The Various Funds and Spending Agencies, In The Amount And For The Purpose As Set Forth Below, For The Eagle River Fire Protection District For The 2023 Budget Year

ADOPTED this 17<sup>th</sup> day of November 2022.

EAGLE RIVER FIRE PROTECTION DISTRICT

  
\_\_\_\_\_  
Clint Janssen  
Chair

  
\_\_\_\_\_  
John Halloran  
Secretary

## CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

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

On behalf of the Eagle River Fire Protection District, 100,  
(taxing entity)<sup>A</sup>

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

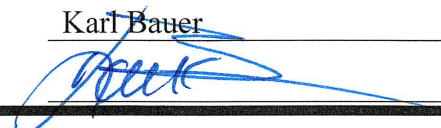
of the Eagle River Fire Protection District,  
(local government)<sup>C</sup>

**Hereby** officially certifies the following mills to be levied against the taxing entity's GROSS \$ 1,168,079,350 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: \$ 1,138,761,880 (NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

**Submitted:** 12/07/2022 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>	9.32 mills	\$10,613,261
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< > mills	\$ < >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>9.32 mills</b>	<b>\$10,613,261</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>	0.010 mills	\$ 11,388
7. Other <sup>N</sup> (specify): <u>Gallagher Tax Adjustment</u>	.152 mills	\$ 173,091
	_____ mills	\$ _____
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<b>9.482 mills</b>	<b>\$10,797,740</b>

Contact person: Karl Bauer Daytime phone: (970) 748-4765  
(print)  Signed: \_\_\_\_\_ Title: General Manager and 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).



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

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

On behalf of the Eagle River Fire Protection District, 142  
(taxing entity)<sup>A</sup>

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

of the Eagle River Fire Protection District  
(local government)<sup>C</sup>

**Hereby** officially certifies the following mills to be levied against the taxing entity's GROSS \$ 1,168,079,350 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: \$ 1,138,761,880 (NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

**Submitted:** 12/07/2022 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>	_____ mills	\$ _____
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< _____ > mills	\$ < _____ >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<input type="text"/> mills	\$ <input type="text"/>
3. General Obligation Bonds and Interest <sup>J</sup>	1.141 mills	\$ 1,299,327
4. Contractual Obligations <sup>K</sup>	_____ mills	\$ _____
5. Capital Expenditures <sup>L</sup>	_____ mills	\$ _____
6. Refunds/Abatements <sup>M</sup>	0.001 mills	\$ 1,139
7. Other <sup>N</sup> (specify): _____	_____ mills	\$ _____
_____	_____ mills	\$ _____
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<input type="text"/> 1.142 mills	<input type="text"/> \$1,300,466

Contact person: (print) Karl Bauer Daytime phone: (970) 748-4765  
Signed:  Title: General Manager and 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).

**CERTIFICATION OF TAX LEVIES, continued**

**THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.).** Taxing entities that are Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

**CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:**

**BONDS<sup>J</sup>:**

- |    |                   |  |
|----|-------------------|--|
| 1. | Purpose of Issue: | <u>Construct new fire stations and training facility</u> |
|    | Series:           | <u>2016</u>  |
|    | Date of Issue:    | <u>July 26, 2016</u>                                     |
|    | Coupon Rate:      | <u>2%-4%</u>   |
|    | Maturity Date:    | <u>12/01/2046</u>  |
|    | Levy:             | <u>1.142</u>   |
|    | Revenue:          | <u>\$1,300,466</u>                                       |
|    |                   |  |
| 2. | Purpose of Issue: | _____  |
|    | Series:           | _____  |
|    | Date of Issue:    | _____  |
|    | Coupon Rate:      | _____  |
|    | Maturity Date:    | _____  |
|    | Levy:             | _____  |
|    | Revenue:          | _____  |

**CONTRACTS<sup>K</sup>:**

- |    |                      |       |
|----|----------------------|-------|
| 3. | Purpose of Contract: | _____ |
|    | Title:               | _____ |
|    | Date:                | _____ |
|    | Principal Amount:    | _____ |
|    | Maturity Date:       | _____ |
|    | Levy:                | _____ |
|    | Revenue:             | _____ |
|    |                      |       |
| 4. | Purpose of Contract: | _____ |
|    | Title:               | _____ |
|    | Date:                | _____ |
|    | Principal Amount:    | _____ |
|    | Maturity Date:       | _____ |
|    | Levy:                | _____ |
|    | Revenue:             | _____ |

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.



Eagle River Fire Protection District  
 Lease Payment Projections by Year

Existing Lease Obligation

Payment Year	Type 3 Wildland (Commerce Bank)	Arrow XT PUC Pumper (U.S. Bancorp)	Arrow XT PUC Pumper (Commerce Bank)	Arrow XT 4X4 PUC Pumper (U.S. Bancorp)	General Obligation Bonds, Series 2016 (Zions Bank)	Total
2021	-	-	(88,934.26)	(108,939.00)	(1,296,850.00)	(1,494,723.26)
2022	-	-	-	(108,939.00)	(1,296,250.00)	(1,405,189.00)
2023	-	-	-	(108,939.00)	(1,294,850.00)	(1,403,789.00)
2024	-	-	-	(108,939.00)	(1,297,650.00)	(1,406,589.00)