

Grand Lake Fire Protection District

2023

Budget


LETTER OF BUDGET TRANSMITTAL

Date: December 15, 2022

To: Division of Local Government
1313 Shennan Street, Room 521
Denver, Colorado, 80203

Attached is the 2023 budget for the GRAND LAKE FIRE PROTECTION DISTRICT in Grand County, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on November 09th, 2022. If there are any questions on the budget, please contact Seth St. Germain at (970) 627-8428 or PO Box 1408 Grand Lake, CO 80447. The mill levy certified to the Board of County Commissioners is 10.412 mills for all general operating purposes (to include contractual obligation approved at elections or other special revenues). Based on an assessed valuation of \$174,183,380 the property tax revenue is \$1,813,597. The budgetary basis of accounting timing measurement method used is the accrual method.

I hereby certify that the enclosed are true and accurate copies of the adopted 2023 budget of the Grand Lake Fire Protection District, certification of tax levies, and related budget resolutions.


Seth St. Germain, Fire Chief

12-15-2022

Budget Message 2023

Grand Lake Fire Protection District

The District provides firefighting and emergency medical services to its residents. Enclosed please find a copy of the 2023 Budget for Grand Lake Fire Protection District. The District uses the modified accrual basis of accounting in its General Fund and Debt Service Fund. Its anticipated revenue from property tax is \$1,813,597 based on a total operating mill levy of 10.412 and a Debt mill levy of 0.000. and an Assessed Valuation of \$174,183,380.

RESOLUTION OF GRAND LAKE FIRE PROTECTION DISTRICT
TO SET MILL LEVY
2022-11-09-A

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

WHEREAS, the Board of Directors of the Grand Lake Fire Protection District has adopted the annual budget in accordance with the Local Government Budget Law on November 09th, and;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes is \$1,813,982. The amount of money necessary for the debt service purposes is \$0.00.

WHEREAS, the 2022 valuation for assessment for the Grand Lake Fire Protection District as certified by the County Assessor is \$174,253,800.

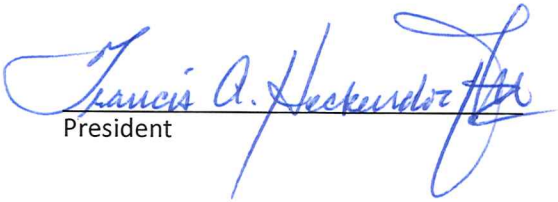
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE GRAND LAKE FIRE PROTECTION DISTRICT, COLORADO:

Section 1. That for the purpose of meeting all general operating expenses of the Grand Lake Fire Protection District during the 2023 budget year, there is hereby levied a total tax of 10.410 mills, which includes 0.033 mills for refunds and abatements. That for the purpose of meeting all debt service expenses of the Grand Lake Fire Protection during the 2023 budget year, there is hereby levied a total tax of 0.000 mills.

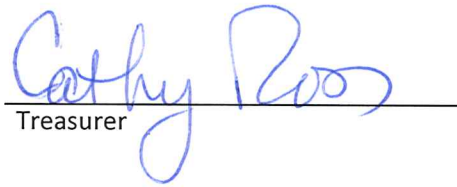
Section 2 That the Fire Chief, or any other person designated by the board, is hereby authorized, and directed to certify to the County Commissioners of Grand County, Colorado, the mill levies for the Grand Lake Fire Protection District as hereinabove determined and set, or as adjusted, if necessary, upon receipt of the final (December) certification of valuation from the county assessor in order to comply with any applicable revenue and other budgetary limits.

RESOLUTION OF GRAND LAKE FIRE PROTECTION DISTRICT
TO SET MILL LEVY
2022-11-09-A

ADOPTED this 09th day of November 2022.



President



Treasurer



RESOLUTION OF GRAND LAKE FIRE PROTECTION DISTRICT
TO APPROPRIATE SUMS OF MONEY
2022-11-09-B

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNTS AND FOR THE PURPOSES AS SET FORTH BELOW, FOR THE GRAND LAKE FIRE PROTECTION DISTRICT, COLORADO, FOR THE 2023 BUDGET YEAR.

WHEREAS, the Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on November 09th, 2022 and;

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

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

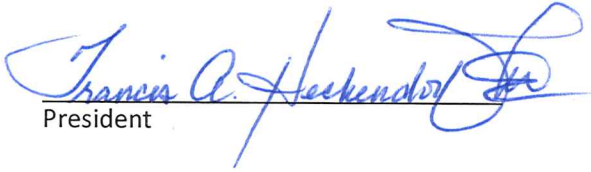
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE GRAND LAKE FIRE PROTECTION DISTRICT, COLORADO:

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

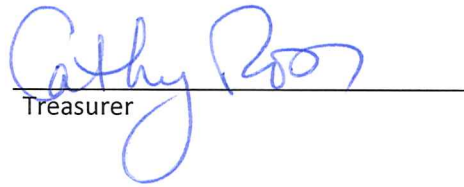
General Fund	
Operating and Capital Expenses	\$2,192,930
Emergency Reserve Fund Allocation	<u>\$219,000</u>
Total General Fund	\$2,411,930
 Bond Debt Service Fund	
Total Current Bond Debt Service Fund Expenditures	\$0.00

RESOLUTION OF GRAND LAKE FIRE PROTECTION DISTRICT
TO APPROPRIATE SUMS OF MONEY
2022-11-09-B

ADOPTED this 09th day of November 2022.



President



Treasurer



RESOLUTION OF GRAND LAKE FIRE PROTECTION DISTRICT
TO ADOPT BUDGET
2022-11-09 -C

WHEREAS, the Board of Directors of the Grand Lake Fire Protection District has appointed a budget committee to prepare and submit a 2023 budget to the Board at the proper time; and

WHEREAS, such budget committee has submitted budget to this Board on or before October 15th, 2022, for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said budget was open for inspection by the public at a designated place, and a public hearing was held on November 09, 2022, and interested electors were given the opportunity to file or register any objections to said budget, and;

WHEREAS, the budget has been prepared to comply with all terms, limitations and exemptions, including, but not limited to reserve transfers and expenditure exceptions, under Article X, Section 20 of the Colorado Constitution and other laws or obligations which are applicable to or binding upon the District; 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 the Grand Lake Fire Protection District:

Section 1. The estimated expenditures for each fund are as follows:

General Fund	
Operating and Capital Expenses	\$2,192,930
Emergency Reserve Fund Allocation	<u>\$219,000</u>
Total General Fund	\$2,411,930
 Bond Debt Service Fund	
Total Current Bond Debt Service Fund Expenditures	\$0

Sections 2. That the estimated revenues are as follows:

General Fund:	
From unappropriated surpluses	\$445,948
From sources other than general property tax	\$152,000
From the general property tax levy	<u>\$1,813,982</u>
Total General Fund	\$2,411,930
 Bond Debt Service Fund:	
From unappropriated surpluses	<u>\$0.00</u>
Total Debt Service Fund	\$0.00

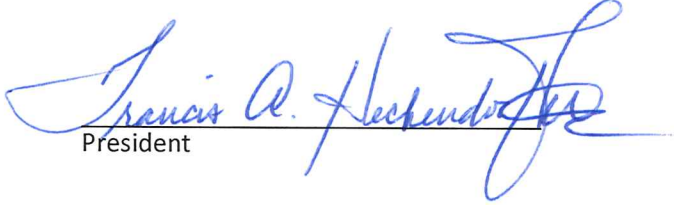
RESOLUTION OF GRAND LAKE FIRE PROTECTION DISTRICT
TO ADOPT BUDGET
2022-11-09 -C

4. That the budget, as submitted, amended, and herein summarized by fund, be, and the same hereby is, approved and adopted as the budget of the Grand Lake Fire Protection District for the 2023 fiscal year.

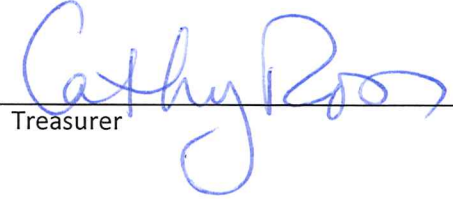
5. That the budget, as hereby approved and adopted, shall be certified by the Treasurer and/or President of the District to all appropriate agencies and is made a part of the public records of the District.

RESOLUTION OF GRAND LAKE FIRE PROTECTION DISTRICT
TO ADOPT BUDGET
2022-11-09 -C

Adopted this 09th Day of November 2022.



President



Treasurer



GRAND LAKE FIRE PROTECTION DISTRICT
GENERAL FUND 2023 PROPOSED BUDGET

	Actual Prior Year 2021	Adopted Budget 2022	Estimated Total 2022	Proposed Budget 2023
Revision on 12.09.2022				
BEGINNING FUND BALANCE	\$1,686,378	\$1,787,513	\$1,882,441	\$1,899,268
GENERAL FUND REVENUES				
Property Tax	1,653,977	1,784,418	1,776,540	1,813,982
Specific Ownership Tax	134,627	80,000	107,546	90,000
Interest Income (includes scholarship accts)	4,355	2,500	28,588	15,000
Grant Income	80,855	0	3,000	0
Wildland Deployments	377,154	0	97,877	0
Local Mitigation	5,272	0	2,350	0
Charge for other Services	12,460	0	10,300	5,000
Sale of Assets	14,900	45,000	66,500	40,000
Other Income	107,976	2,300	31,121	2,000
Transfer from Debt Service	0	5,174	5,147	0
Capital Lease Proceeds	0	0	0	0
Total Revenues	2,391,576	1,919,392	2,128,969	1,965,982
TOTAL FUNDS AVAILABLE	4,077,954	3,706,905	4,011,410	3,865,250
GENERAL FUND EXPENDITURES				
<u>Administration</u>				
Accounting/Aud	9,165	10,000	7,402	10,000
Treasurer Fees	82,896	89,250	89,124	90,680
Legal Fees	63,855	50,000	11,476	10,000
Dues & Subscriptions	1,049	10,000	8,850	14,000
Public Relations	1,677	2,100	1,926	2,500
Office Supplies	2,165	2,000	2,030	2,000
Finance/Investment Fees	58	0	9	0
Telephone/Internet	8,709	9,000	10,123	9,500
Office Equipment	2,429	2,000	1,912	2,000
Postage	534	500	451	550
Insurance - Property	24,076	25,000	29,188	32,600
Insurance - Surety	100	100	100	100
Software	14,126	15,550	15,521	13,100
CBI, Driving History, Physicals	354	400	105	200
Election Expenses	0	5,000	1,092	45,000
Scholarship Fund Expense	2,500	0	1,500	0
Member Assistance Fund	1,516	0	0	0
<u>Operations</u>				
Discretionary from Donation	59,380	0	9,965	0
Salaries & Wages - Salaries	890,028	880,000	862,212	905,000
Salaries & Wages - Full Time Overtime	38,775	50,000	63,045	75,000
Salaries & Wages - FLSA Overtime	15,890	15,000	14,169	16,000
Salaries & Wages - Part time	26,400	57,000	31,986	66,000
Salaries & Wages - Board Members	5,600	6,900	4,700	6,900
Billable Pay	63,798	0	20,216	0
Billable Overtime	98,058	0	28,115	0
Health & Life Insurance	122,248	126,800	121,530	135,000
Payroll Taxes	25,788	37,000	22,820	34,000

	Actual Prior Year 2021	Adopted Budget 2022	Estimated Total 2022	Proposed Budget 2023
Revision on 12.09.2022				
Death & Disability Insurance	26,552	26,000	25,995	28,500
Employer FPPA Match	147,210	154,000	142,371	156,500
Accident/Sickness	3,977	4,120	4,291	4,300
Workers Comp	59,403	70,000	59,601	65,000
Firefighter Incentive	9,701	10,000	9,635	10,000
Food & Meals	9,838	10,000	8,838	10,000
Staff Uniforms	5,860	5,000	5,000	10,000
PPE Uniforms	6,586	10,000	10,367	15,000
Training Certification	926	1,500	1,472	1,500
Training Materials	724	2,000	1,929	2,000
Tuition	2,542	5,000	5,033	8,000
Travel & Lodging	2,283	3,000	750	2,000
Wildland Assignment	12,531	0	14,107	0
Dispatch Service	12,358	13,500	12,358	13,500
Facilities Improvement	1,650	8,000	8,007	10,000
Utilities - Electric/Gas	24,208	25,000	26,090	30,000
Utilities - Sewer	3,108	3,150	3,276	3,500
Utilities - Trash	2,750	3,175	3,221	4,000
Utilities - Water	1,276	1,500	1,259	1,500
Small Equipment	1,778	5,000	4,693	20,000
Communications Equipment	1,202	0	0	0
Apparatus	25,673	30,000	25,724	27,000
Buildings	5,242	10,000	8,063	9,000
Communications	0	500	0	500
Equipment	2,803	13,000	8,826	10,000
Medical Supplies	2,094	3,500	12,094	3,500
Fuel & Oil	18,303	20,000	25,836	28,000
Other Expenditures	0	0	0	0
Total General Fund Expenditures	1,951,752	1,830,545	1,788,401	1,943,430
CAPITAL EXPENDITURES				
Apparatus	236,657	234,500	323,741	234,500
Facilities Improvements	0	36,000	0	15,000
Communications	7,104	0	0	0
Equipment	0	0	0	0
Medical	0	0	0	0
Total Capital Expenditures	243,761	270,500	323,741	249,500
Total Expenditures	2,195,513	2,101,045	2,112,142	2,192,930
Reserves/Contingency	0	210,000	0	219,000
Ending Fund Balance	1,882,441	1,395,860	1,899,268	1,453,320

GRAND LAKE FIRE PROTECTION DISTRICT
 BOND DEBT SERVICE FUND
 2023 PROPOSED BUDGET

Revision on 12.09.2022	Actual Prior Year 2021	Adopted Budget 2022	Estimated Total 2022	Proposed Budget 2023
BEGINNING FUND BALANCE	5,174	5,174	5,174	0
General property tax	0	0	0	0
Specific ownership tax	0	0	0	0
Investment earnings	0	0	0	0
TOTAL REVENUES	0	0	0	0
TOTAL FUNDS AVAILABLE	5,174	5,174	5,174	0
IMPACT FUND EXPENDITURES				
Principal payments	0	0	0	0
Interest payments	0	0	0	0
County treasurer fees	0	0	0	0
Paying agent fees	0	0	0	0
Transfer of investment earnings to general fund	0	5,174	5,174	0
TOTAL EXPENDITURES	0	5,174	5,174	0
ENDING FUND BALANCE	5,174	0	0	0