

***Grand Lake Fire Protection District***

***2024***

***Budget***

LETTER OF BUDGET TRANSMITTAL

Date: January 09, 2024

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

Attached is the 2024 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 08th, 2023. 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 9.073 mills for all general operating purposes (to include contractual obligation approved at elections or other special revenues). Based on an assessed valuation of \$255,022,910 the property tax revenue is \$2,313,823. 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 2024 budget of the Grand Lake Fire Protection District, certification of tax levies, and related budget resolutions.



Krystal Steward, Executive Assistant

## **Budget Message 2024**

### **Grand Lake Fire Protection District**

The District provides firefighting and emergency medical services to its residents. Enclosed please find a copy of the 2024 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 \$2,313,823 based on a total operating mill levy of 9.073 and a Debt mill levy of 0.000. and an Assessed Valuation of \$255,022,910.

RESOLUTION OF GRAND LAKE FIRE PROTECTION DISTRICT  
TO SET MILL LEVY  
2023-11-08-A

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2023, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE GRAND LAKE FIRE PROTECTION DISTRICT, COLORADO, FOR THE 2024 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 08th, and;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes is \$2,313,823. The amount of money necessary for the debt service purposes is \$0.00.

WHEREAS, the 2023 valuation for assessment for the Grand Lake Fire Protection District as certified by the County Assessor is \$255,022,910.

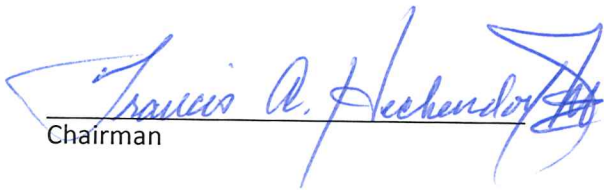
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE GRAND LAKE FIRE PROTECTION DISTRICT, COLORADO:

Section I. That for the purpose of meeting all general operating expenses of the Grand Lake Fire Protection District during the 2024 budget year, there is hereby levied a total tax of 9.073 mills, which includes 0.512 mills for voter approved tax revenue adjustment. That for the purpose of meeting all debt service expenses of the Grand Lake Fire Protection during the 2024 budget year, there is hereby levied a total tax of 9.073 mills.

Section II. 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  
2023-11-08-A

ADOPTED this 08th day of November 2023.

  
Chairman

  
Treasurer

RESOLUTION OF GRAND LAKE FIRE PROTECTION DISTRICT  
TO APPROPRIATE SUMS OF MONEY  
2023-11-08-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 2024 BUDGET YEAR.

WHEREAS, the Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on November 08th, 2023 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:

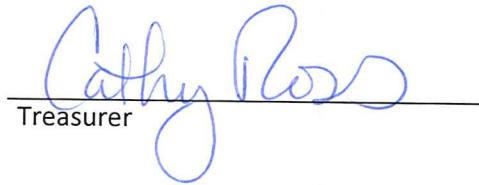
Section I. That the following sums are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated:

General Fund	
Operating and Capital Expenses	\$2,378,155
Emergency Reserve Fund Allocation	<u>\$237,800</u>
Total General Fund	\$2,615,955
 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  
2023-11-08-B

ADOPTED this 08<sup>th</sup> day of November 2023.

  
Chairman

  
Treasurer

RESOLUTION OF GRAND LAKE FIRE PROTECTION DISTRICT  
TO ADOPT BUDGET  
2023-11-08 -C

WHEREAS, the Board of Directors of the Grand Lake Fire Protection District has appointed a budget committee to prepare and submit a 2024 budget to the Board at the proper time; and

WHEREAS, such budget committee has submitted budget to this Board on or before October 15th, 2023, 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 08, 2023, 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		\$2,378,155
Emergency Reserve Fund Allocation		<u>\$237,800</u>
Total General Fund		\$2,615,955
Bond Debt Service Fund		
Total Current Bond Debt Service Fund Expenditures		\$0.00

Sections 2. That the estimated revenues are as follows:

General Fund:		
From unappropriated surpluses		\$79,882
From sources other than general property tax		\$222,250
From the general property tax levy		<u>\$2,313,823</u>
Total General Fund		\$2,615,955
Bond Debt Service Fund:		
From unappropriated surpluses		<u>\$0.00</u>
Total Debt Service Fund		\$0.00

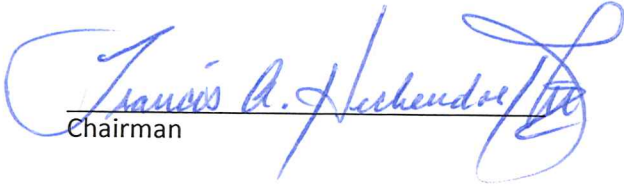


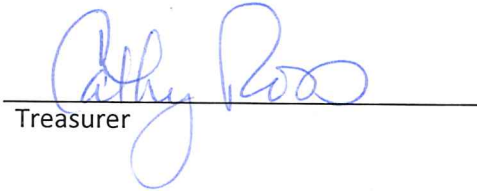
RESOLUTION OF GRAND LAKE FIRE PROTECTION DISTRICT  
TO ADOPT BUDGET  
2023-11-08 -C

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 2024 fiscal year.
5. That the budget, as hereby approved and adopted, shall be certified by the Treasurer and/or Chairman 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  
2023-11-08 -C

Adopted this 08<sup>th</sup> Day of November 2023.

  
Chairman

  
Treasurer

GRAND LAKE FIRE PROTECTION DISTRICT  
GENERAL FUND 2024 PROPOSED BUDGET

	Actual Prior Year 2022	Adopted Budget 2023	Estimated Total 2023	Proposed Budget 2024
Revision on 11.01.23				
<b>BEGINNING FUND BALANCE</b>	\$1,882,441	\$1,899,268	\$1,953,859	\$2,100,170
<b>GENERAL FUND REVENUES</b>				
Property Tax	1,777,096	1,813,982	1,813,982	2,313,823
Specific Ownership Tax	109,612	90,000	110,323	95,000
Interest Income (includes scholarship accts)	38,840	15,000	105,061	78,000
Grant Income	3,000	0	0	0
Wildland Deployments	110,836	0	233,797	0
Local Mitigation	15,531	0	31,660	0
Donations	16,313	0	2,090	0
Charge for other Services (STR Inspections)	13,600	5,000	32,200	32,000
Sale of Assets	26,500	40,000	38,000	15,000
Other Income (misc + EMS)	30,779	2,000	6,177	2,250
Transfer from Debt Service	5,174	0	0	0
Capital Lease Proceeds	0	0	0	0
<b>Total Revenues</b>	<b>2,147,281</b>	<b>1,965,982</b>	<b>2,373,290</b>	<b>2,536,073</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>4,029,722</b>	<b>3,865,250</b>	<b>4,327,149</b>	<b>4,636,243</b>
<b>GENERAL FUND EXPENDITURES</b>				
<u>Administration</u>				
Accounting/Aud	7,551	10,000	8,354	9,000
Treasurer Fees	89,143	90,680	90,572	109,205
Legal Fees	8,625	10,000	1,703	5,000
Dues & Subscriptions	14,163	14,000	7,971	10,000
Public Relations	1,436	2,500	2,471	6,000
Office Supplies	1,681	2,000	2,149	2,000
Finance/Investment Fees	1,009	0	684	0
Telephone/Internet	9,733	9,500	10,179	10,250
Office Equipment	1,186	2,000	1,997	8,000
Postage	426	550	696	800
Insurance - Property	29,188	32,600	33,510	34,500
Insurance - Surety	100	100	100	100
Software	15,281	13,100	18,439	16,500
CBI, Driving History, Physicals	105	200	122	150
Election Expenses	92	45,000	32,877	25,000
Scholarship Fund Expense	1,500	0	1,500	0
Member Assistance Fund	0	0	2,500	0
<u>Operations</u>				
Discretionary from Donation	9,965	0	0	0
Salaries & Wages - Salaries	844,988	885,000	836,627	918,000
Salaries & Wages - Full Time Overtime	70,920	75,000	98,705	100,000
Salaries & Wages - FLSA Overtime	14,072	16,000	14,081	16,000
Salaries & Wages - PTO Buyback program	10,998	20,000	14,716	12,000
Salaries & Wages - Part time	36,700	66,000	32,001	105,000
Salaries & Wages - Board Members	4,115	6,900	3,800	6,000
Billable Pay	22,905	0	47,574	0
Billable Overtime	32,527	0	85,640	0
Health & Life Insurance	107,772	135,000	119,039	125,000
Payroll Taxes	21,109	34,000	34,507	35,000

	<b>Actual Prior Year 2022</b>	<b>Adopted Budget 2023</b>	<b>Estimated Total 2023</b>	<b>Proposed Budget 2024</b>
Revision on 11.01.23				
<b>Death &amp; Disability Insurance</b>	25,976	28,500	27,757	34,000
<b>Employer FPPA Match</b>	142,354	156,500	157,298	169,000
<b>Accident/Sickness</b>	4,291	4,300	10,556	16,600
<b>Workers Comp</b>	51,756	65,000	50,359	33,000
<b>Membership Appreciation</b>	6,016	10,000	9,998	10,000
<b>Food &amp; Meals</b>	6,872	10,000	9,542	10,000
<b>Staff Uniforms</b>	4,464	10,000	9,782	11,000
<b>PPE Uniforms</b>	10,367	15,000	12,148	11,000
<b>Training Certification</b>	592	1,500	1,211	1,500
<b>Training Materials</b>	797	2,000	1,999	2,000
<b>Tuition</b>	5,033	8,000	7,954	8,250
<b>Travel &amp; lodging</b>	0	2,000	392	1,000
<b>Billable Expenses</b>	15,388	0	44,475	0
<b>Dispatch Service</b>	12,358	13,500	12,358	16,200
<b>Facilities Improvement</b>	6,841	10,000	3,895	10,000
<b>Utilities - Electric/Gas</b>	28,094	30,000	27,393	30,000
<b>Utilities • Sewer</b>	3,276	3,500	3,444	3,500
<b>Utilities - Trash</b>	2,951	4,000	4,055	4,100
<b>Utilities - Water</b>	1,009	1,500	1,255	1,500
<b>Small Equipment</b>	4,693	20,000	19,922	25,000
<b>Communications Equipment</b>	0	0	0	0
<b>Apparatus</b>	20,814	27,000	25,702	29,000
<b>Facilities Maint. &amp; Supplies</b>	7,157	9,000	4,624	6,000
<b>Communications</b>	0	500	500	500
<b>Equipment</b>	7,800	10,000	6,838	13,000
<b>Medical Supplies</b>	10,495	3,500	3,645	4,000
<b>Fuel &amp; Oil</b>	22,535	28,000	20,875	25,000
<b>Other Expenditures</b>	0	0	0	0
<b>Total General Fund Expenditures</b>	<b>1,759,219</b>	<b>1,943,430</b>	<b>1,980,491</b>	<b>2,028,655</b>
<b>CAPITAL EXPENDITURES</b>				
<b>Apparatus</b>	316,644	234,500	234,354	334,500
<b>Facilities Improvements</b>	0	15,000	12,134	15,000
<b>Communications</b>	0	0	0	0
<b>Equipment</b>	0	0	0	0
<b>Medical</b>	0	0	0	0
<b>Total Capital Expenditures</b>	<b>316,644</b>	<b>249,500</b>	<b>246,488</b>	<b>349,500</b>
<b>Total Expenditures</b>	<b>2,075,863</b>	<b>2,192,930</b>	<b>2,226,979</b>	<b>2,378,155</b>
<b>Reserves/Contingency</b>	0	219,000	0	237,800
<b>Ending Fund Balance</b>	<b>1,953,859</b>	<b>1,453,320</b>	<b>2,100,170</b>	<b>2,020,288</b>

GRAND LAKE FIRE PROTECTION DISTRICT  
 BOND DEBT SERVICE FUND  
 2024 PROPOSED BUDGET

	Actual Prior Year 2022	Adopted Budget 2023	Estimated Total 2023	Proposed Budget 2024
Revision on 11.01.23				
<b>BEGINNING FUND BALANCE</b>	5,174	0	0	0
General property tax	0	0	0	0
Specific ownership tax	0	0	0	0
Investment earnings	0	0	0	0
<b>TOTAL REVENUES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL FUNDS AVAILABLE</b>	5,174	0	0	0
<b>IMPACT FUND EXPENDITURES</b>				
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	5174	0	0	0
<b>TOTAL EXPENDITURES</b>	5,174	0	0	0
<b>ENDING FUND BALANCE</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>