

EAST GRAND FIRE PROTECTION DISTRICT NO. 4

P.O. Box 2967 • Winter Park, Colorado 80482
(970) 726-5824 • www.eastgrandfire.com

LETTER OF BUDGET TRANSMITTAL


Date: December 9, 2020

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

Attached is the 2021 budget for the EAST GRAND COUNTY FIRE PROTECTION DISTRICT #4 in Grand County, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on December 9th, 2020. If there are any questions on the budget, please contact Todd Holzwarth at (970) 726-5824 or Box 2967, Winter Park, CO 80482. The mill levy certified to the Board of County Commissioners is 6.123 mills (which includes abatements of .007 mills) for all general operating purposes (to include contractual obligation approved at elections or other special revenues). Based on an assessed valuation of \$356,988,370 the property tax revenue is \$2,185,767. The District is exempt from the revenue and spending limits of Article X, Section 20 of the Colorado Constitution (TABOR), and the statutory revenue limit imposed by Section 29-1-301, C.R.S., pursuant to a ballot issue approved on November 2, 1999.

Enclosed is a copy of the certification of mill levies sent to the Board of County Commissioners.

I hereby certify that the enclosed are true and accurate copies of the adopted 2021 budget of the East Grand County Fire Protection District #4, certification of tax levies, and related budget resolutions.



Mark S. Pappas, President

12/9/20

Date

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Budget Message 2021

East Grand County Fire Protection District #4

Enclosed please find a copy of the 2021 Budget for East Grand County Fire Protection District #4. The anticipated revenue from property tax is **\$2,185,767**. The modified accrual basis of accounting is used. The District's revenues and expenses are based on a total operating mill levy of 6.123 (which includes abatements of .007 mills).

The Board of Directors of the East Grand County Fire Protection District #4 each year by resolution transfers the unspent account balance into the reserve account. The reserve account shall be used for unexpected operating and/or capital expenses. The 2021 budget includes operational funding for the Red Dirt Station which is a collaborative effort with Grand Fire Protection District #1. The District currently has 34 volunteers, 5 career firefighters, and 1 Office Administrator.

The District's plans for 2021's expenditures include finishing the asphalt and concrete project at the Tabernash station, upgrading the technology and capacities of Support Engine 492, and the addition of an aerial drone program to assist with wildfires and incidents. East Grand Fire also plans to contribute funding to aid in the creation of a County wide water rescue drone program. East Grand Fire looks forward to replacing one of its tactical tenders and hopes to complete the planning process in 2021.

Funding of training activities remains a high priority for volunteers, board members and staff, and the District continues to fund a very successful health insurance program for its volunteer firefighters. This program is allowed by statutes approved in the 2008 Colorado legislative session.

In 2021, the Fire Prevention Bureau anticipates a busy year with the continuation of new development. There are several new projects in the works aimed to increase residential, as well as commercial fire safety, including helping to provide more access to the 911 Addressing Program to those in our District.

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RESOLUTION OF EAST GRAND COUNTY FIRE PROTECTION DISTRICT #4 TO SET MILL LEVY 2020-12-09-A

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2020, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE EAST GRAND COUNTY FIRE PROTECTION DISTRICT #4, COLORADO, FOR THE 2021 BUDGET YEAR.

WHEREAS, the Board of Directors of the East Grand County Fire Protection District #4 has adopted the annual budget in accordance with the Local Government Budget Law on December 9th, 2020, and;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes is \$2,185,767.

WHEREAS, the 2020 valuation for assessment for the East Grand County Fire Protection District # 4 as certified by the County Assessor, is \$356,988,370.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE EAST GRAND COUNTY FIRE PROTECTION DISTRICT # 4, COLORADO:

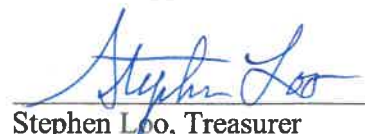
Section 1. That for the purpose of meeting all general operating expenses of the East Grand County Fire Protection District #4 during the 2021 budget year, there is hereby levied a total tax of 6.123 mills, which includes .007 mills for abatements.

Section 2. That the President is hereby authorized and directed to immediately certify to the County Commissioners of Grand County, Colorado, the mill levies for the East Grand County Fire Protection District #4 as hereinabove determined and set.

ADOPTED this 9th day of December 2020.



Mark S. Pappas, President



Stephen Loo, Treasurer

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Grand County, Colorado.

On behalf of the East Grand County Fire Protection District #4,

(taxing entity)^A

the Board of Directors

(governing body)^B

of the East Grand County Fire Protection District #4

(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 356,988,370 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 356,988,370 (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: 12/09/2020 for budget/fiscal year 2021.
 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	6.116 mills	\$ 2,183,341
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	6.116 mills	\$ 2,183,341
3. General Obligation Bonds and Interest ^J	mills	\$
4. Contractual Obligations ^K	mills	\$
5. Capital Expenditures ^L	mills	\$
6. Refunds/Abatements ^M	.007 mills	\$ 2,426
7. Other ^N (specify): _____	mills	\$
_____	mills	\$
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	6.123 mills	\$ 2,185,767

Contact person: (print) Mark S. Pappas Daytime phone: (970) 726-5824
 Signed:  Title: Board President

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) 864-7720.

¹ If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.
² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's **FINAL** certification of valuation).

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RESOLUTION OF EAST GRAND COUNTY FIRE PROTECTION DISTRICT #4 TO APPROPRIATE SUMS OF MONEY 2020-12-09-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 EAST GRAND COUNTY FIRE PROTECTION DISTRICT #4, COLORADO, FOR THE 2021 BUDGET YEAR.

WHEREAS, the Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on December 9th, 2020 and;

WHEREAS, the Board of Directors has made provisions therein for revenues and 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 EAST GRAND COUNTY FIRE PROTECTION DISTRICT #4, COLORADO:

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 Expenditures	\$1,754,611
Capital Outlay	<u>\$7,538,817</u>
Total General Fund	\$9,293,428

Special Revenue Fund	
Current Special Fund Expenditures	\$ 450,467

ADOPTED this 9th day of December 2020.



Mark S. Pappas, President



Stephen Loo, Treasurer

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RESOLUTION OF EAST GRAND COUNTY FIRE PROTECTION DISTRICT #4 TO ADOPT BUDGET 2020-12-09-C

WHEREAS, the Board of Directors of the East Grand County Fire Protection District #4 has appointed a budget committee to prepare and submit a 2021 budget to the Board at the proper time; and

WHEREAS, such budget committee has submitted budget to this Board on or before October 15, 2020 for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with the law, said budget was open for inspection by the public at a designated place, and a public hearing was held on November 18, 2020, and interested electors were given the opportunity to file or register any objections to said 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 East Grand County Fire Protection District #4:

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

General Fund:	
Operating Expenditures	\$1,754,611
Capital Expenditures	<u>\$7,538,817</u>
Total General Fund	<u>\$9,293,428</u>
Special Revenue Fund:	
Special Fund Expenditures	\$ 450,467

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Section 2. That estimated revenues are as follows:

General Fund:

From unappropriated surpluses	\$6,850,661
From sources other than general property tax	\$ 257,000
From the general property tax levy	<u>\$2,185,767</u>
Total General Fund	<u>\$9,293,428</u>

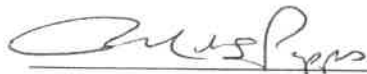
Special Revenue Fund:

From unappropriated surpluses	\$ 347,467
From sources other than general property tax	<u>\$ 103,000</u>
Total Special Revenue Fund	<u>\$ 450,467</u>

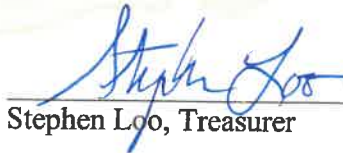
4. That the budget, as submitted, amended and herein summarized by fund, be, and the same hereby is, approved and adopted as the budget of the East Grand County Fire Protection District #4 for the 2021 fiscal year.

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.

Adopted this 9th day of December 2020.



Mark S. Pappas, President



Stephen Loo, Treasurer

EAST GRAND COUNTY FIRE PROTECTION DISTRICT #4

GENERAL FUND

2021 ADOPTED BUDGET

	Actual Prior Year 2019	Adopted Budget 2020	Actual Jan -Sept 2020	Estimated Oct - Dec 2020	Estimated Total 2020	Adopted Budget 2021
GENERAL FUND REVENUES						
BEGINNING FUND BALANCE	6,390,796	6,602,421	6,198,510	0	6,198,510	6,850,661
Property Taxes: Operating	1,681,893	2,133,217	2,106,993	16,540	2,123,533	2,185,767
S. O. Taxes	147,236	120,000	103,122	23,200	126,322	120,000
Interest Income	115,787	95,000	69,886	20,700	90,586	95,000
Unrealized Gain (Loss) on Federal Bonds	72,863	0	0	0	0	0
Other Income	66	0	371	15	386	0
CPR Class	2,255	2,000	0	0	0	2,000
Operating Transfer from Impact Fund	0	0	57,620	68,944	126,564	0
State Reimbursement Income	0	0	0	0	0	0
Sale of Equipment	10,544	150,000	0	10,000	10,000	20,000
Fire Prevention Bureau Fees	20,455	20,000	26,527	6,000	32,527	20,000
TOTAL REVENUES	2,051,099	2,520,217	2,364,519	145,399	2,509,918	2,442,767
TOTAL FUNDS AVAILABLE	8,441,895	9,122,638	8,563,029	145,399	8,708,428	9,293,428
GENERAL FUND EXPENDITURES						
Payroll	381,703	420,000	329,833	97,400	427,233	485,000
Payroll Taxes/ State Unemployment	9,052	15,000	12,950	1,600	14,550	11,000
Payroll Benefits	161,659	200,000	133,011	44,815	177,826	117,000
Accounting	8,875	12,000	5,253	2,100	7,353	12,000
Audit	7,775	10,000	7,920	0	7,920	10,000
Legal & Election	29,239	25,000	12,698	11,000	23,698	25,000
Subscriptions/ Memberships / Licenses	27,583	20,000	15,401	7,000	22,401	30,000
Storage Rental	1,375	1,600	1,595	0	1,595	1,700
Office Expense	16,313	20,000	10,292	7,000	17,292	35,000
Truck Fuel	9,899	15,000	4,709	3,300	8,009	15,000
Truck Maintenance	37,302	50,000	19,719	7,000	26,719	50,000
Insurance-Liability & Vehicle	33,597	40,000	36,393	1,500	37,893	40,000
Insurance-Volunteer Medical	165,845	225,000	130,950	24,500	155,450	150,000
Workers Compensation	16,929	20,000	16,682	500	17,182	18,000
Fire Fighting Equipment / Maint & Ops	53,414	55,000	31,326	77,860	109,186	160,000
Volunteer Appreciation / Srv Awards	25,938	22,000	2,889	14,000	16,889	25,000
Fire Prevention & Outreach	5,941	7,000	1,247	500	1,747	25,000
Seminar/CE Training	13,790	20,000	4,370	1,400	5,770	20,000
Volunteer Training	21,946	35,000	15,262	13,500	28,762	35,000
Meals	1,529	1,500	1,695	500	2,195	4,000
Volunteer Incentive Program	35,000	50,000	46,500	0	46,500	46,500
Uniforms	8,515	20,000	1,367	14,000	15,367	20,000
Communications Center	20,678	21,550	21,520	0	21,520	21,550
CPR Equipment and Instruction	2,352	1,000	0	0	0	1,000
Equipment Testing & Certifications	9,650	13,000	5,423	3,600	9,023	13,000
Building and Grounds Maintenance	14,405	30,000	26,259	1,800	28,059	35,000
Building and Grounds Supplies	2,239	5,000	0	0	0	0
Red Dirt Station Operations	25,000	25,000	25,000	0	25,000	25,000
Capital Outlay Buildings	0	130,000	29,578	178,000	207,578	300,000
Capital Outlay Equipment	0	6,000	0	0	0	50,000
Capital Outlay Trucks	885,042	200,000	180,495	0	180,495	400,000
Rural Water Development	20,000	50,000	0	0	0	20,000
Community Wildfire Protection	0	5,000	0	0	0	5,000
Utilities	46,577	60,000	33,066	11,100	44,166	60,000
Treasurer Fees	84,223	106,661	105,489	900	106,389	109,288
Cash to Pension Fund	60,000	64,000	64,000	0	64,000	64,000
Transfer to Gen Fund	0	0	0	0	0	0
Tabor Emergency Reserve	0	63,997	0	0	0	65,573
Reserve Funds	0	7,057,330	0	0	0	6,788,817
TOTAL EXPENDITURES	2,243,385	9,122,638		524,875	1,857,767	9,293,428
ENDING FUND BALANCE	6,198,510	0			6,850,661	0

EAST GRAND COUNTY FIRE PROTECTION DISTRICT #4
SPECIAL REVENUE FUND
2021 ADOPTED BUDGET

	Actual Prior Year 2019	Adopted Budget 2020	Actual Jan - Sept 2020	Estimated Oct - Dec 2020	Estimated Total 2020	Adopted Budget 2021
IMPACT FUND REVENUES						
BEGINNING FUND BALANCE						
Impact Fee Revenues	327,400	410,964	425,580	0	425,580	347,467
Interest Income	89,988	100,000	34,294	11,100	45,394	100,000
	8,192	6,200	2,817	240	3,057	3,000
TOTAL REVENUES	98,180	106,200	37,111	11,340	48,451	103,000
TOTAL FUNDS AVAILABLE	425,580	517,164	462,691	11,340	474,031	450,467
IMPACT FUND EXPENDITURES						
Capital Outlay - Trucks/Land & New Buildings	0	0	0	0	0	0
Impact Fund Administration	0	0	0	0	0	0
Operating Transfer to General Fund	0	0	57,620	68,944	126,564	0
Impact Fund Reserve	0	517,164	0	0	0	450,467
TOTAL EXPENDITURES	0	517,164	57,620	68,944	126,564	450,467
ENDING FUND BALANCE	425,580	0	405,071	(57,604)	347,467	0

Final Certification of Values

Name of Jurisdiction: EAST GRAND FIRE

New District:

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS (5.5% LIMIT) ONLY

In accordance with 39-5-121(2)(a) and 39-5-128(1), C.R.S. The total Assessed Valuations for taxable year 2020
In Grand County On 12/07/2020 Are:

Previous Year's Net Total Assessed Valuation:	\$348,563,330
Current Year's Gross Total Assessed Valuation:	\$356,988,370
(-) Less TIF district increment, if any:	\$0
Current Year's Net Total Assessed Valuation:	\$356,988,370
New Construction*:	\$7,211,240
Increased Production of Producing Mines**:	\$0
ANNEXATIONS/INCLUSIONS:	\$0
Previously Exempt Federal Property**:	\$63,760
New Primary Oil or Gas production from any Oil and Gas leasehold or land (29-1-301(1)(b) C.R.S.)***:	\$0
Taxes Received last year on omitted property as of August 1 (29-1-301(1)(a) C.R.S.) Includes all revenue collected on valuation not previously certified.	\$119.34
Taxes Abated or Refunded as of August 1 (39-10-114(1)(a)(I)(B) C.R.S.):	\$2,426.07

This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo. Constitution

* New Construction is defined as: Taxable real property structures and the personal property connected with the structure.

** Jurisdiction must submit a certification to the Division of Local Government in order for a value to be accrued (DLG52 & 52A)

*** Jurisdiction must submit an application to the Division of Local Government in order for a value to be accrued. (DLG 52B)

USE FOR 'TABOR' LOCAL GROWTH CALCULATIONS ONLY

In accordance with the Art. X, Sec. 20, Colorado Constitution and 39-5-121(2)(b), C.R.S. The Actual Valuations for the taxable year 2020
In Grand County On 12/07/2020 Are:

Current Year's Total Actual Value of All Real Property*:	\$3,934,166,650
ADDITIONS TO TAXABLE REAL PROPERTY: Construction of taxable real property improvements**:	\$93,577,890
ANNEXATIONS/INCLUSIONS:	\$0
Increased Mining Production***:	\$0
Previously exempt property:	\$0
Oil or Gas production from a new well:	\$0
Taxable real property omitted from the previous year's tax warrant. (Only the most current year value can be reported):	\$0
DELETIONS FROM TAXABLE REAL PROPERTY IMPROVEMENTS: Destruction of taxable property improvements.	\$2,540
Disconnections/Exclusions:	\$0
Previously Taxable Property:	\$580,150

* This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property.

** Construction is defined as newly constructed taxable real property structures.

*** Includes production from a new mine and increase in production of a producing mine.

NOTE: All levies must be certified to the Board of County Commissioners no later than December 15,