

Eagle River Fire Protection District
Eagle County, Colorado

2025 Annual Budget



Prepared by:
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Administration
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EAGLE RIVER FIRE PROTECTION DISTRICT

Eagle County, Colorado

2025 Annual Budget

BOARD OF DIRECTORS

Clint Janssen, Chairperson

Darell Wegert, Director

John Halloran, Secretary

Bill Simmons, Assistant Secretary and Assistant Treasurer

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

Bryce Hayes, Battalion Chief

Michael Woodworth, Fire Marshal

EAGLE RIVER FIRE PROTECTION DISTRICT

2025 ANNUAL BUDGET

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EAGLE RIVER FIRE PROTECTION DISTRICT

2025 ANNUAL BUDGET

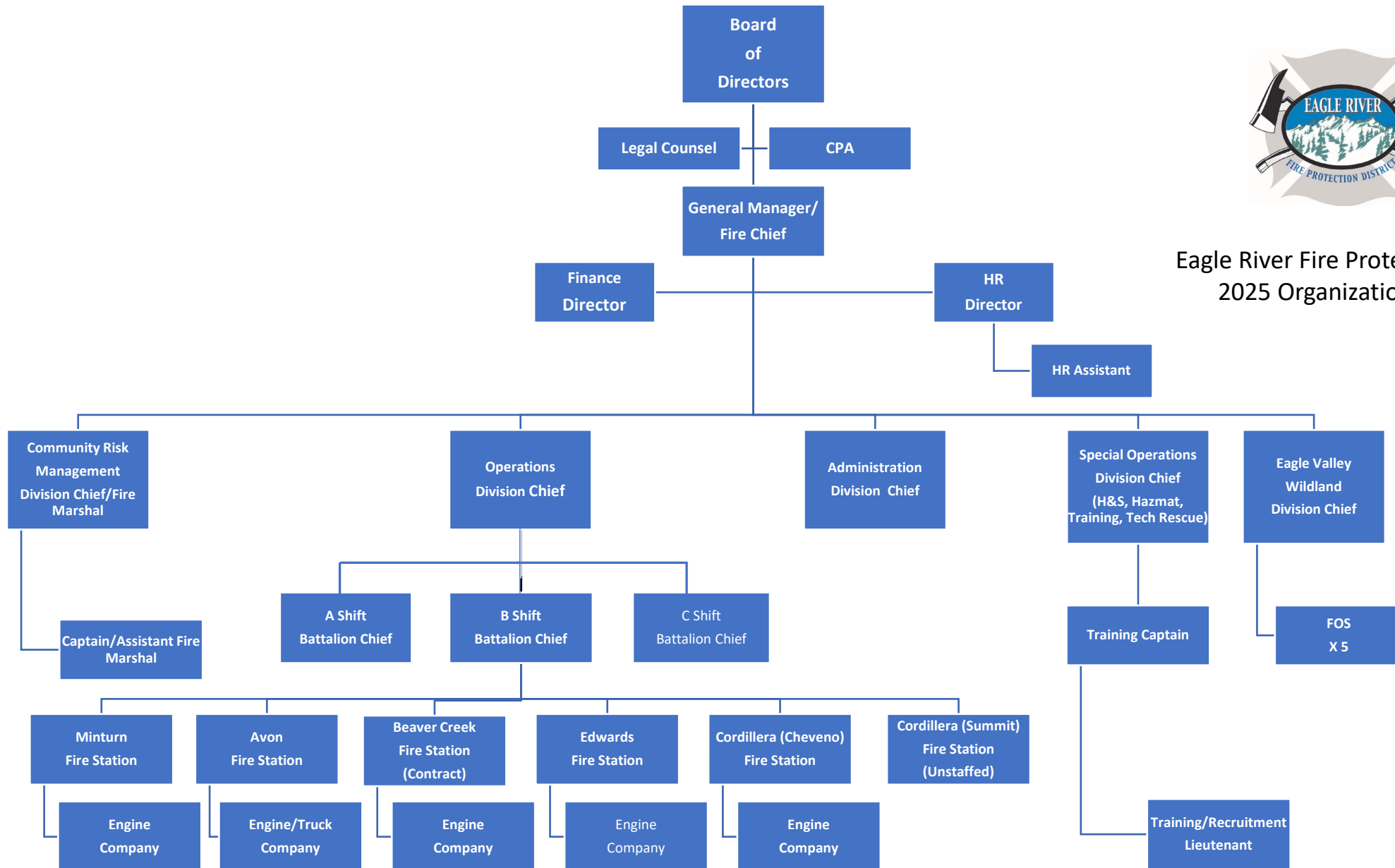
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COMMUNITY



Eagle River Fire Protection District
2025 Organizational Chart



EAGLE RIVER FIRE PROTECTION DISTRICT AVON, COLORADO

2025 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 84 uniform (sworn) personnel, of which 5 are FOS and three non-sworn administrative personnel 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 Eagle Valley Wildland. 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 and Purchase Fund accumulates financial resources for the future purchase and replacement of existing fleet and equipment. The Eagle Valley Wildland Fund is used to account for all financial resources related to Eagle Valley Wildland operations including personnel, commodities, contract services and equipment.

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 five 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.

In 2024, the voters approved a sales tax beginning July 1, 2025 not to exceed 0.79% for each transaction in the District in which the State imposes a sales tax, excluding groceries and other exempt items. These additional revenues will allow the District to maintain, replace and upgrade fire equipment and vehicles when necessary, ensure personnel is prepared and able to properly respond with appropriate safety gear, provide adequate staffing and improving and equipping current and future fire stations. The District will include these revenue estimates and associated expenses in the amended 2025 budget.

The 2025 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; adds a Division Chief of Operations and HR Assistant; manages health insurance contributions; and purchases a Wildland Engine, two staff vehicles and extrication equipment as recommended by the District's capital replacement plan. In addition, the District's 2025 budget 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. The District will also continue to seek other shared service opportunities.

Based on the assessed valuations of \$1,758,315,270, the mill levy to the County Commissioners is 6.842 mills for general operating purposes, 0.348 mills to collect Gallagher adjustment revenues, 0.006 mills for refunds/abatements in the General Fund, 0.761 mills for General Obligation Bonds and Interest, and 0.000 for refunds/abatements in the Debt Service Fund for a total of 7.957 mills compared with 7.742 mills levied in 2024.

2025 Budget Revenue Highlights

General Fund:

General Fund revenues are budgeted at \$15,512,279 in 2025 with property taxes accounting for approximately seventy-nine percent of the District's total operating revenues. The District estimates it will receive payments from Beaver Creek Metropolitan District in the amount of \$2,287,551 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 2025, impact fee collection and interest revenues are projected to total \$457,000. 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 and Purchase Fund:

Equipment and Purchase Fund revenues are budgeted at \$60,000. This includes projected interest earnings.

Eagle Valley Wildland Fund:

Eagle Valley Wildland Fund revenues are budgeted at \$5,297,981 this includes funding through Intergovernmental Agreements and Grants.

2025 Budget Expenditure Highlights

General Fund:

The 2025 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, retaining personnel and hiring critical positions including an Operations Chief and HR Assistant. Personnel services account for approximately 83% of the total budget. The General Fund appropriations total \$16,960,699 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 \$1,340,450 in 2025 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 and Purchase Fund:

The Equipment and Purchase Fund appropriations total \$1,074,160. This includes a water tender, replacing extrication equipment and two staff vehicles following the Large Capital and Vehicle Replacement Plans.

Eagle Valley Wildland Fund:

The Eagle Valley Wildland Fund appropriations total \$5,297,981. This includes costs for Eagle Valley Wildland operations including personnel, commodities, contract services and equipment.

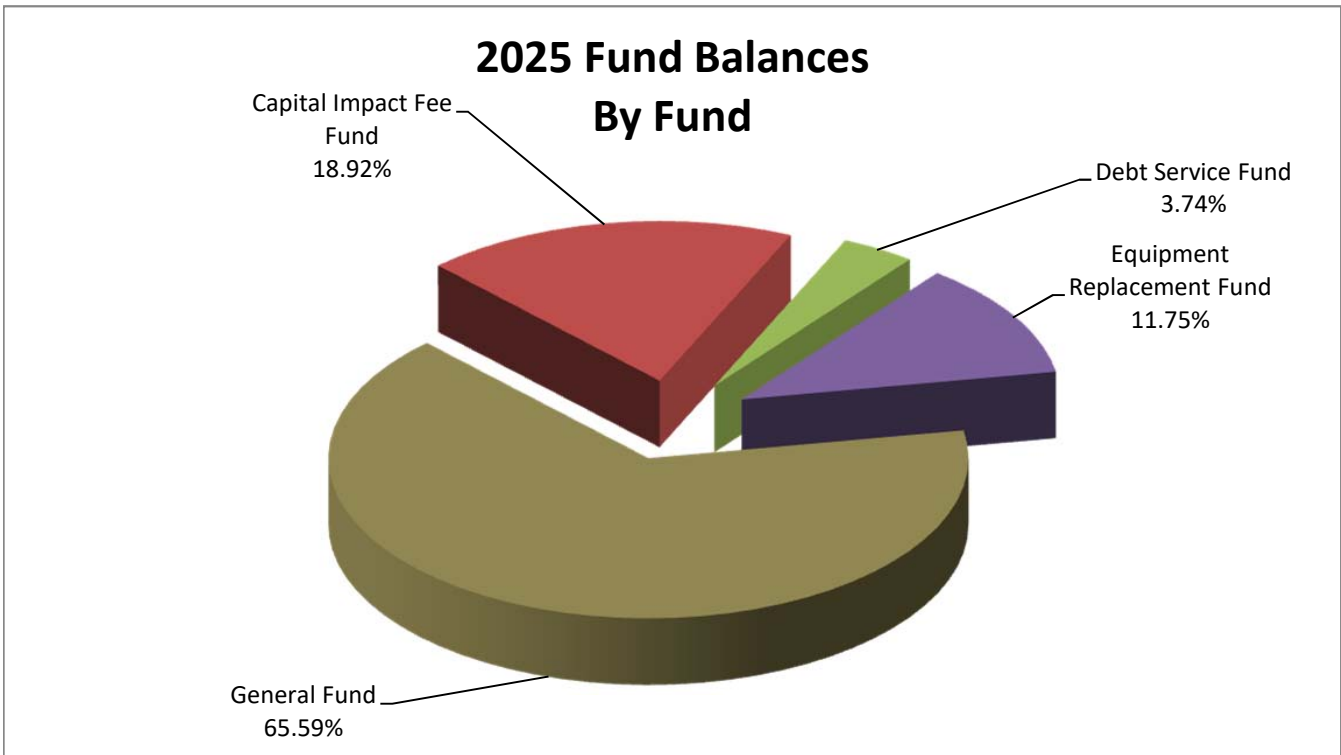
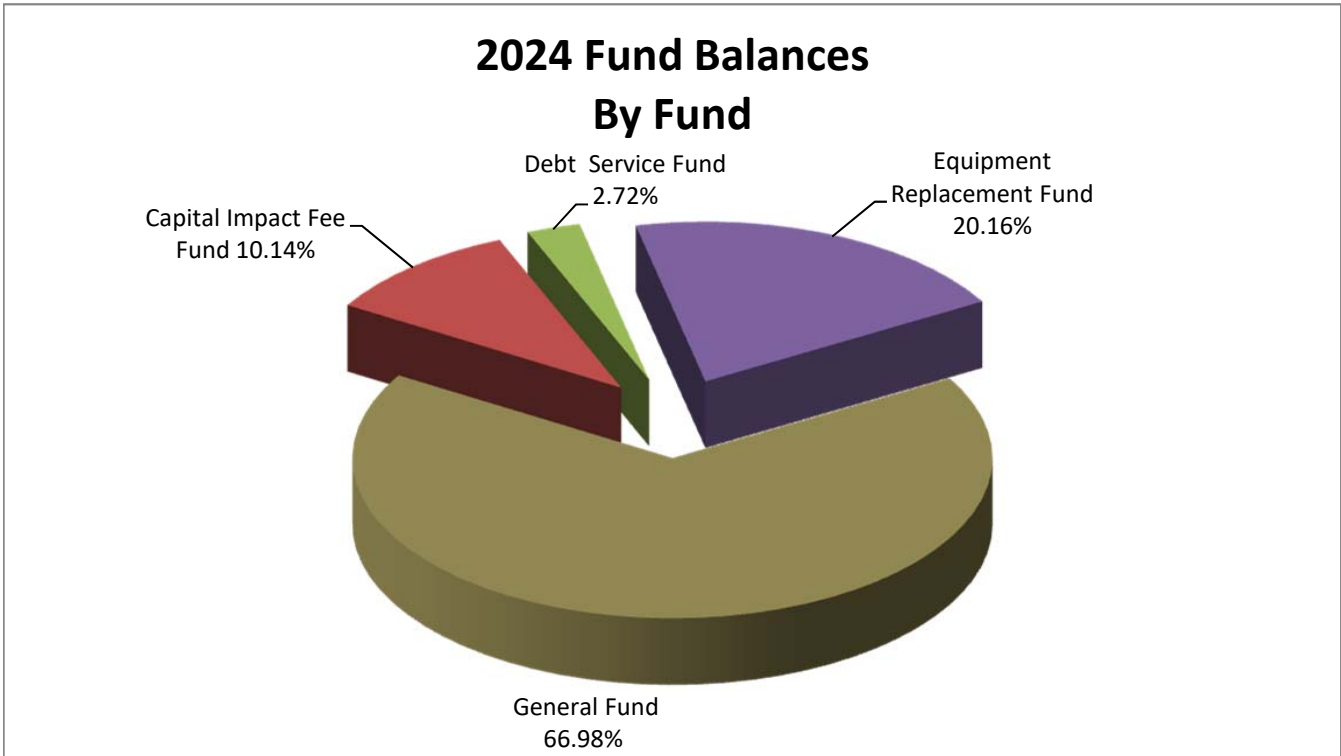
Summary

The District's 2025 total estimated ending fund balance is \$7,230,945 with \$250,000 recognized as the statutory requirement for TABOR emergency reserves, \$1,367,685 as restricted reserves for the Capital Impact Fee Fund, \$270,617 for the Debt Service Fund, and \$0 for the Eagle Valley Wildland Fund. The remaining balance of \$5,342,643 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	Eagle Valley Wildland Fund	Total All District Funds
Estimated Beginning Fund Balance January 01, 2025	6,191,381	937,685	251,135	1,863,842	-	9,244,043
REVENUES						
Taxes						
Property Tax - Current	\$ 11,679,106	\$ -	\$ -	\$ -	\$ -	\$ 11,679,106
Property Tax - Gallagher Adjustment	587,060	-	-	-	-	587,060
Property Tax - Abatement Levy	11,441	-	1,132	-	-	12,573
Property Tax - General Obligation Bonds and Interest Property Tax	-	-	1,300,000	-	-	1,300,000
Specific Ownership Taxes	644,935	-	52,000	-	-	696,935
Licenses and Permits						
Inspection and Plan Review Fees	119,646	-	-	-	-	119,646
Intergovernmental						
Eagle Valley Wildland	-	-	-	-	5,297,981	5,297,981
Other Governmental	-	-	-	-	-	-
Impact Fees	-	450,000	-	-	-	450,000
Charges for Services						
BCMD	2,287,551	-	-	-	-	2,287,551
Claims for Reimbursement	-	-	-	-	-	-
Investment Earnings						
Interest Earnings	172,540	7,000	6,800	60,000	-	246,340
Miscellaneous						
Other Revenue	10,000	-	-	-	-	10,000
Operating Transfers In	-	-	-	-	-	-
Total Revenues	15,512,279	457,000	1,359,932	60,000	5,297,981	22,687,192
EXPENDITURES						
Support Services	2,982,222	-	-	-	-	2,982,222
Operations	12,426,312	-	-	-	-	12,426,312
Special Operations	814,315	-	-	-	5,297,981	6,112,296
Health, Wellness and Safety	276,756	-	-	-	-	276,756
Community Risk Reduction	461,094	-	-	-	-	461,094
Capital	-	27,000	-	1,074,160	-	1,101,160
Debt Service	-	-	1,340,450	-	-	1,340,450
Operating Transfers Out	-	-	-	-	-	-
Total Expenditures	16,960,699	27,000	1,340,450	1,074,160	5,297,981	24,700,290
Change in Net Assets	(1,448,420)	430,000	19,482	(1,014,160)	-	(2,013,098)
FUND BALANCE - December 31, 2025	\$ 4,742,961	\$ 1,367,685	\$ 270,617	\$ 849,682	\$ -	\$ 7,230,945
FUND BALANCES:						
Restricted for:						
Debt Service	-	-	270,617	-	-	270,617
Restricted Reserve	-	1,367,685	-	-	-	1,367,685
Emergencies (TABOR)	250,000	-	-	-	-	250,000
Committed to:						
Equipment Replacement	-	-	-	849,682	-	849,682
Unassigned	4,492,961	-	-	-	-	4,492,961
TOTAL FUND BALANCES	\$ 4,742,961	\$ 1,367,685	\$ 270,617	\$ 849,682	\$ -	\$ 7,230,945

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



*Amended 2024 Budget and Adopted 2025 Budget

Capital Impact Fee Fund Summary

Account Number	Account Description	Actual 2023	Adopted Budget 2024	Adopted Amended Budget 2024	Adopted Budget 2025	Difference
REVENUES						
<i>Intergovernmental</i>						
5152	Impact Fees	\$ 214,117	\$ 450,000	\$ 450,000	\$ 450,000	\$ -
<i>Investment Earnings</i>						
5701	Interest Earnings	32,338	7,000	22,000	7,000	(15,000)
Total Revenues		246,455	457,000	472,000	457,000	(15,000)
EXPENDITURES						
6473	Service Fees	13,068	27,000	27,000	27,000	-
6641	Vehicles and Apparatus	418,498	-	4,500	-	(4,500)
Total Expenditures		431,566	27,000	31,500	27,000	(4,500)
NET SOURCE (USE) OF FUNDS		(185,111)	430,000	440,500	430,000	(10,500)
FUND BALANCES, Beginning of Year		682,296	625,390	497,185	937,685	440,500
FUND BALANCES, End of Year		497,185	1,055,390	937,685	1,367,685	430,000

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 \$2,005 for a ¾-inch meter to \$289,190 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 2023	Adopted Budget 2024	Adopted Amended Budget 2024	Adopted Budget 2025	Difference
REVENUES						
<i>Taxes</i>						
	Property Tax - General Obligation Bonds and Interest					
5101	Property Tax	\$ 1,297,575	1,300,000	1,299,677	1,300,000	\$ 323
5102	Property Tax - Delinquent	134	-	5	-	(5)
5103	Property Tax - Current Interest	1,642	-	1,545	-	(1,545)
5104	Property Tax - Abatements	(2,112)	-	(38)	-	38
5105	Property Tax - Abatement Levy	1,137	2,611	1,696	1,132	(564)
5151	Specific Ownership Taxes	76,431	52,000	52,000	52,000	-
<i>Investment Earnings</i>						
5701	Interest Earnings	35,632	6,800	31,800	6,800	(25,000)
	Total Revenues	1,410,438	1,361,411	1,386,685	1,359,932	(26,753)
EXPENDITURES						
6422	Treasurer Fees	38,963	40,000	40,000	40,000	-
	<i>Debt Service</i> General Obligation Bonds, Series, 2016					
6501	Principal	555,000	580,000	580,000	605,000	25,000
6502	Interest	739,850	717,650	717,650	694,450	(23,200)
6503	Fiscal Agent Fees	1,000	1,000	1,000	1,000	-
	Total Expenditures	1,334,813	1,338,650	1,338,650	1,340,450	1,800
	NET SOURCE (USE) OF FUNDS	75,625	22,761	48,035	19,482	(28,553)
	FUND BALANCES, Beginning of Year	127,475	59,529	203,100	251,135	48,035
	FUND BALANCES, End of Year	203,100	82,290	251,135	270,617	19,482

Revenue Accounts

- 5101 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.
- 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.
- 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 and Purchase Fund Summary

Account Number	Account Description	Actual 2023	Adopted Budget 2024	Adopted Amended Budget 2024	Adopted Budget 2025	Difference
REVENUES						
<i>Investment Earnings</i>						
5701	Interest Earnings	\$ 69,661	\$ 60,000	\$ 60,000	\$ 60,000	\$ -
<i>Other Financing Sources</i>						
5901	Sales of Capital Assets	4,000	-	30,000	-	(30,000)
5917	Operating Transfers In	-	995,186	1,041,444	-	(1,041,444)
Total Revenues		73,661	1,055,186	1,131,444	60,000	(1,071,444)

EXPENDITURES						
6633	Firefighting Equipment	-	762,000	762,000	-	(762,000)
6635	Other Machinery and Equipment	-	-	-	524,160	524,160
6641	Vehicles and Apparatus	65,655	430,000	19,900	550,000	530,100
Total Expenditures		65,655	1,192,000	781,900	1,074,160	292,260

NET SOURCE (USE) OF FUNDS	8,006	(136,814)	349,544	(1,014,160)	(1,363,704)
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FUND BALANCES, Beginning of Year	1,506,292	542,361	1,514,298	1,863,842	349,544
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FUND BALANCES, End of Year	1,514,298	405,547	1,863,842	849,682	(1,014,160)
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Revenue Accounts

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

Expenditure Accounts

- 6633 Other Machinery and Equipment
This account will support the replacement of the bailout bags of operational personnel and replacement of the districts extrication equipment to meet the changing use of materials for over the road vehicles.
- 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 wildfire event or a rural water supply need. This account also supports the purchase of two staff vehicles per the vehicle replacement plan.

Capital Projects Fund Summary

Account Number	Account Description	Actual 2023	Adopted Budget 2024	Adopted Amended Budget 2024	Adopted Budget 2025	Difference
REVENUES						
<i>Investment Earnings</i>						
5701	Interest Earnings	\$ 5,716	\$ -	\$ 7,720	\$ -	\$ (7,720)
Total Revenues		5,716	-	7,720	-	(7,720)
EXPENDITURES						
6651	Avon Public Safety Facility Project	-	-	-	-	-
6654	Edwards Fire Station & Training Facility Project	19,479	-	35,000	-	(35,000)
Total Expenditures		19,479	-	35,000	-	(35,000)
NET SOURCE (USE) OF FUNDS		(13,762)	-	(27,280)	-	27,280
FUND BALANCES, Beginning of Year		41,042	-	27,280	-	(27,280)
FUND BALANCES, End of Year		27,280	-	-	-	-

Eagle Valley Wildland Fund Summary

Account Number	Account Description	Actual 2023	Adopted Budget 2024	Adopted Amended Budget 2024	Adopted Budget 2025	Difference
REVENUES						
<i>Intergovernmental</i>						
5302	State Grants	\$ -	\$ -	\$ 576,625	\$ -	(576,625)
5398	Eagle Valley Wildland	-	5,113,037	4,615,801	5,297,981	682,180
5399	Other Governmental	-	-	334,344	-	(334,344)
<i>Investment Earnings</i>						
5701	Interest Earnings	-	-	-	-	-
<i>Other Financing Sources</i>						
5917	Operating Transfers In	-	-	173,392	-	(173,392)
Total Revenues		-	5,113,037	5,700,162	5,297,981	(402,181)

EXPENDITURES						
<i>Personnel Services</i>						
6101	Regular Full-time Salaries	-	692,609	763,593	692,609	(70,984)
6111	Overtime Wages	-	-	352,058	-	(352,058)
6131	Full-time Pension	-	76,187	83,475	76,187	(7,288)
6135	Wellness	-	3,000	3,000	6,000	3,000
6141	Medicare	-	10,087	16,121	10,087	(6,034)
6151	Group Health and Life Insurance	-	85,886	94,373	85,886	(8,487)
6154	FPPA Disability Insurance	-	20,574	24,417	20,574	(3,843)
6155	Unemployment Insurance	-	1,392	2,245	1,392	(853)
6156	Workers' Compensation	-	21,087	32,765	21,087	(11,678)
6158	Life and Disability Premiums	-	5,343	4,893	5,343	450
<i>Commodities</i>						
6201	Small Tools and Equipment	-	31,000	91,000	122,000	31,000
6202	Protective Clothing	-	5,000	8,000	12,000	4,000
6211	Fuel	-	60,000	60,000	60,000	-
6222	Food and Beverages	-	-	800	8,000	7,200
6225	Uniforms	-	1,500	7,500	12,000	4,500
6226	Supplies and Materials	-	6,000	6,000	35,000	29,000
6228	Promotional, Informational and Marketing Materials	-	1,180	3,180	1,180	(2,000)
6294	Computer, Software and Peripherals	-	5,860	5,860	5,860	-
6296	Office Supplies and Materials	-	1,000	2,500	5,000	2,500
<i>External Services</i>						
6321	Printing and Duplication Services	-	-	2,300	3,000	700
6322	Hiring and Testing	-	3,000	3,000	3,000	-
6332	Medical Services and Examinations	-	12,800	12,800	15,360	2,560
6333	Computer Services and Support	-	180	480	5,000	4,520
6334	Other Contracted Services	-	4,000,108	4,000,108	4,000,000	(108)
6351	Repairs and Maintenance	-	15,000	30,000	25,000	(5,000)
6371	Rentals	-	30,000	30,000	30,000	-
<i>Other Operating Costs</i>						
6401	Dues, Licenses and Memberships	-	3,716	5,716	3,716	(2,000)
6402	Travel and Mileage	-	7,000	37,000	12,000	(25,000)
6403	Training	-	5,000	5,000	6,000	1,000
6416	Cellular Services	-	2,400	2,800	6,000	3,200
6417	Cable and Internet	-	2,400	2,400	1,500	(900)
6421	Postage	-	-	50	200	150
6472	Operating Fees, Assessments and Charges	-	1,000	1,000	1,000	-
6481	Insurance Premiums	-	2,728	5,728	6,000	272
Total Expenditures		\$ -	\$ 5,113,037	\$ 5,700,162	\$ 5,297,981	\$ (402,181)

NET SOURCE (USE) OF FUNDS - - - - -

FUND BALANCES, Beginning of Year - - - - -

FUND BALANCES, End of Year - - - - -

Revenue Accounts

- 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 Program costs.

- 5701 Interest Earnings

Interest earnings of the District's Eagle Valley Wildland Fund.

Expenditure Accounts

- 6201 Small Tools and Equipment

This account includes funding to purchase fireline packs, handheld BK, 800 mhz radios and batteries, firing devices and other ignition tools. This account also supports equipment purchases for operations and fire mitigation efforts.

- 6202 Protective Clothing

Wildland protective clothing for Eagle Valley Wildland personnel. This provides each Eagle Valley Wildland employee replacement boots and PPE for wildland fire response and mitigation activities for winter and summer months.

- 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.

- 6222 Food and Beverages

This account includes food and beverage charges to support prescribed fire efforts, business meetings and training.

- 6225 Uniforms

This account provides replacement uniforms for all Eagle Valley Wildland positions.

- 6226 Supplies and Materials

This account includes items such as ignition devices for burn piles, marking tape and other forestry supplies supporting EVW activities.

- 6228 Promotional, Informational and Marketing Materials

This budget item includes funds for educational and informational materials pertaining to wildland public education and other informational materials used to get information regarding EVW activities out to the public.

- 6294 Computers, Software and Peripherals

This account provides funds for computer maintenance, software fees, accessory replacement, replacement computers and iPads

- 6296 Office Supplies and Materials

This account provides funds to purchase office supplies used by Eagle Valley Wildland personnel.

- 6321 Printing and Duplication Services

This account provides funds for large format printing, book and paper binding, educational printing and other services necessary for operation and mitigation.

- 6322 Hiring and Testing

This account provides funds for hiring and testing of Eagle Valley Wildland positions.

- 6332 Medical Services and Examinations

This account provides annual and DOT physicals for Eagle Valley Wildland positions.

- 6333 Computer Services and Support

This budget item includes funds to support computer and other electronic device maintenance and repair that are used specifically for EVW

**Eagle Valley Wildland
Expenditure Accounts Continued**

- **6334 Other Contracted Services**

This account provides funds to pay contractors for work on Eagle Valley Wildland Mitigation Projects. It also includes funds to cover transaction fees incurred by ERFPD when completing transactions to pay contractors.

- **6351 Repairs and Maintenance**

This account provides funds for repairs and maintenance of wildland equipment and vehicles dedicated to Eagle Valley Wildland Operations.

- **6371 Rentals**

This account provides funds to pay for the cost of the Eagle Valley Wildland office rental.

- **6401 Dues, Licenses and Memberships**

This account provides funds to pay for annual licenses to software such as Zulio, GIS Desktop, Caltopo and Avcenza Licenses. Such software is used in day to day Eagle Valley Wildland operations.

- **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 Eagle Valley Wildland to develop staff's experience, facilitating NWCG task book completion.

- **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 account provides funds for cellular voice and data plans related to Eagle Valley Wildland activities.

- **6417 Cable and Internet**

This account provides funding for data plans related to iPads issued to Eagle Valley Wildland personnel for the purposes of mapping, evacuation planning and emergency response operations.

- **6421 Postage**

This account provides funds to pay for postage.

- **6472 Operating Fees, Assessments and Charges**

This account provides funding to pay for smoke permits which are required for burn piles and prescribed fire projects.

- **6481 Insurance Premiums**

This account provides funds to pay for insurance on vehicles used primarily by Eagle Valley Wildland personnel.

General Fund Summary

Account Number	Account Description	Actual 2023	Adopted Budget 2024	Adopted Amended Budget 2024	Adopted Budget 2025	Difference
REVENUES						
<i>Taxes</i>						
5101	Property Tax - Current	\$ 10,803,348	\$ 11,228,830	\$ 11,321,342	\$ 11,679,106	\$ 357,764
5101	Property Tax - Gallagher Adjustment	-	494,517	494,517	587,060	92,543
5102	Property Tax - Delinquent	1,009	-	45	-	(45)
5103	Property Tax - Current Interest	13,646	-	14,034	-	(14,034)
5104	Property Tax - Abatements	(15,619)	-	(21,477)	-	21,477
5105	Property Tax - Abatement Levy	11,406	19,814	20,174	11,441	(8,733)
5151	Specific Ownership Taxes	635,135	620,070	620,070	644,935	24,865
<i>Licenses and Permits</i>						
5201	Inspection and Plan Review Fees	150,148	117,300	117,300	119,646	2,346
<i>Intergovernmental</i>						
5302	State Grants	677,729	-	1,061,444	-	(1,061,444)
5303	Local and Other Grants	-	-	11,550	-	(11,550)
5398	Eagle Valley Wildland	2,778,833	-	-	-	-
5399	Other Governmental	389,773	-	1,862	-	(1,862)
<i>Charges for Services</i>						
5401	BCMD	1,981,002	2,040,432	2,229,582	2,287,551	57,969
5402	Claims for Reimbursement	3,354	-	-	-	-
<i>Investment Earnings</i>						
5701	Interest Earnings	389,451	250,000	350,000	172,540	(177,460)
<i>Miscellaneous</i>						
5801	Other Revenue	11,721	10,000	30,000	10,000	(20,000)
<i>Other Financing Sources</i>						
5901	Sales of Capital Assets	8,500	-	-	-	-
Total Revenues		17,839,436	14,780,963	16,250,443	15,512,279	(738,164)

PROGRAM EXPENDITURES						
	Support Services	2,540,937	2,810,069	2,984,808	2,982,222	(2,586)
	Operations	9,790,934	11,061,144	11,434,669	12,426,312	991,643
	Special Operations	4,115,870	672,222	700,764	814,315	113,551
	Health, Wellness and Safety	32,817	115,916	131,356	276,756	145,400
	Community Risk Reduction	311,072	428,653	426,052	461,094	35,042
	Capital	187,463	108,939	139,914	-	(139,914)
	Operating Transfers Out	-	995,186	1,214,836	-	(1,214,836)
Total Expenditures		16,979,092	16,192,129	17,032,399	16,960,699	(71,700)

NET SOURCE (USE) OF FUNDS	860,344	(1,411,166)	(781,956)	(1,448,420)	(666,464)
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Fund Balances, Beginning of Year	6,112,993	5,907,388	6,973,337	6,191,381	(781,956)
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Fund Balances, End of Year	<u>\$ 6,973,337</u>	<u>\$ 4,496,222</u>	<u>\$ 6,191,381</u>	<u>\$ 4,742,961</u>	<u>\$ (1,448,420)</u>
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Fund Balances

Nonspendable

Restricted For:

3% TABOR Emergency Reserve	\$ 250,000	\$ 416,736	\$ 250,000	\$ 250,000	\$ -
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Unassigned:

25% Minimum Reserve Balance	4,197,907	3,772,001	3,919,412	4,240,175	320,763
Stabilization Balance	2,525,430	307,485	2,021,969	252,786	(1,769,183)

Total Fund Balances	<u>\$ 6,973,337</u>	<u>\$ 4,496,222</u>	<u>\$ 6,191,381</u>	<u>\$ 4,742,961</u>	<u>\$ (1,448,420)</u>
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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.

- 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

Principally, includes reimbursement of expenses incurred for responses to incidents involving releases of hazardous materials.

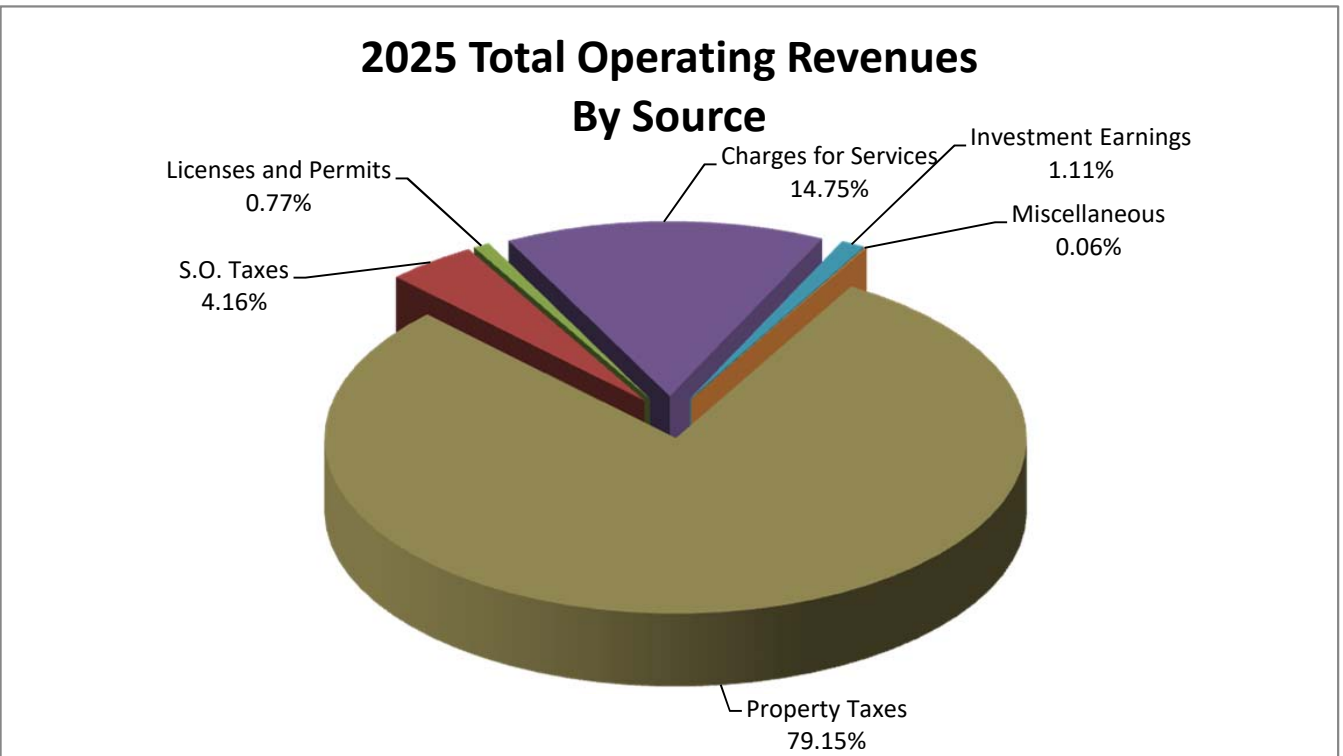
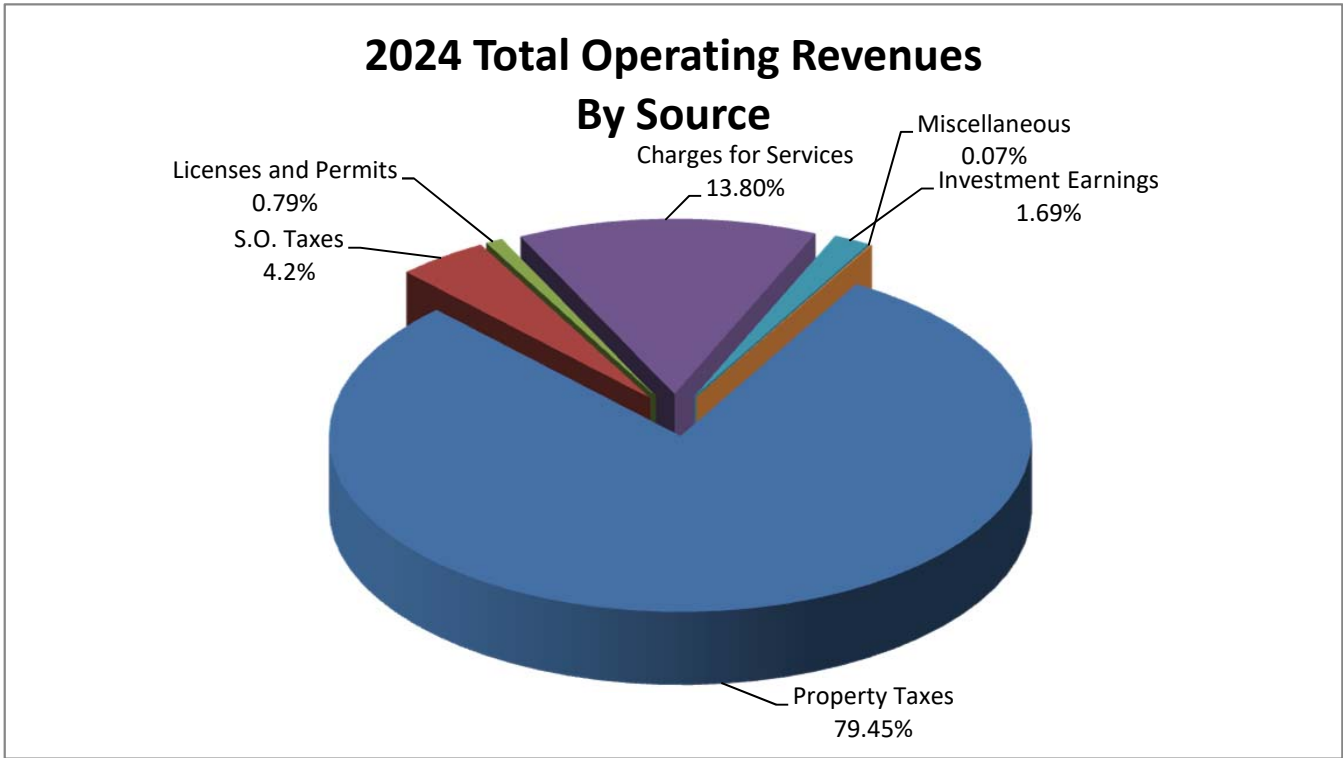
- 5701 Interest Earnings

Interest earnings of the District's General Fund.

- 5801 Other Revenue

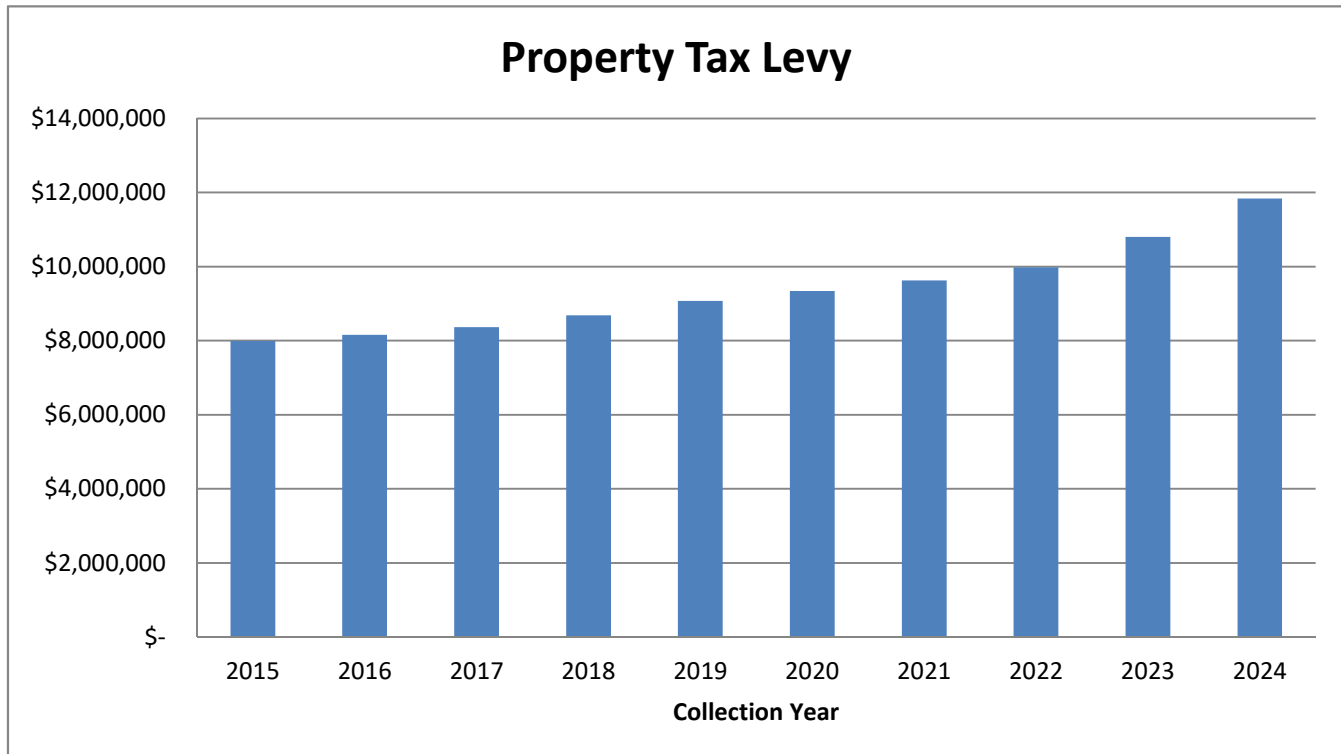
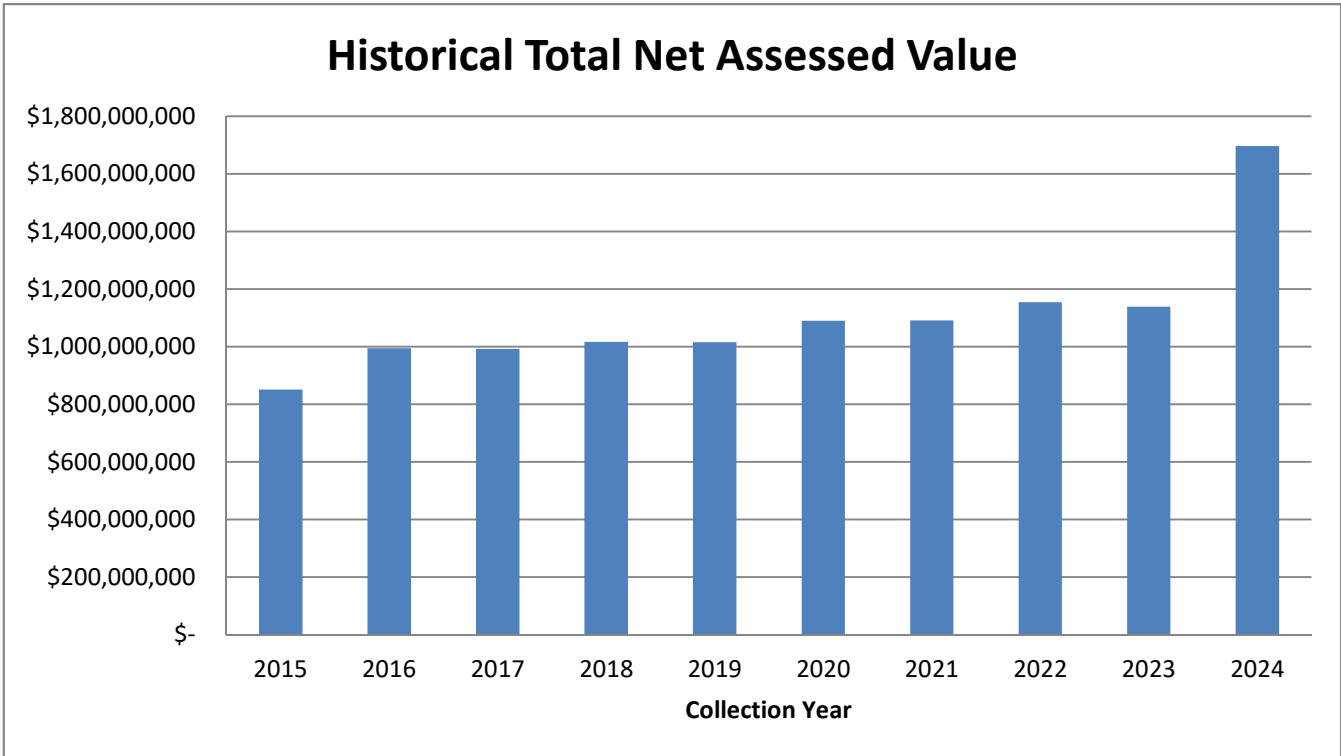
Revenues generated by record requests, credits, etc.

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

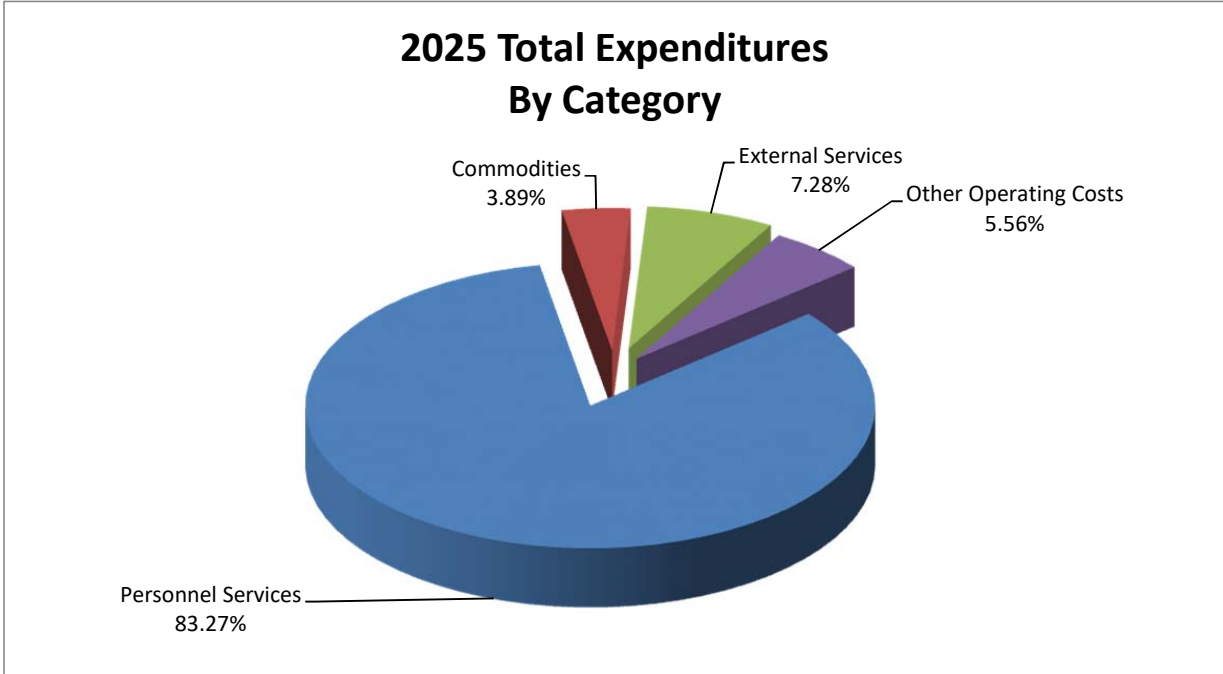
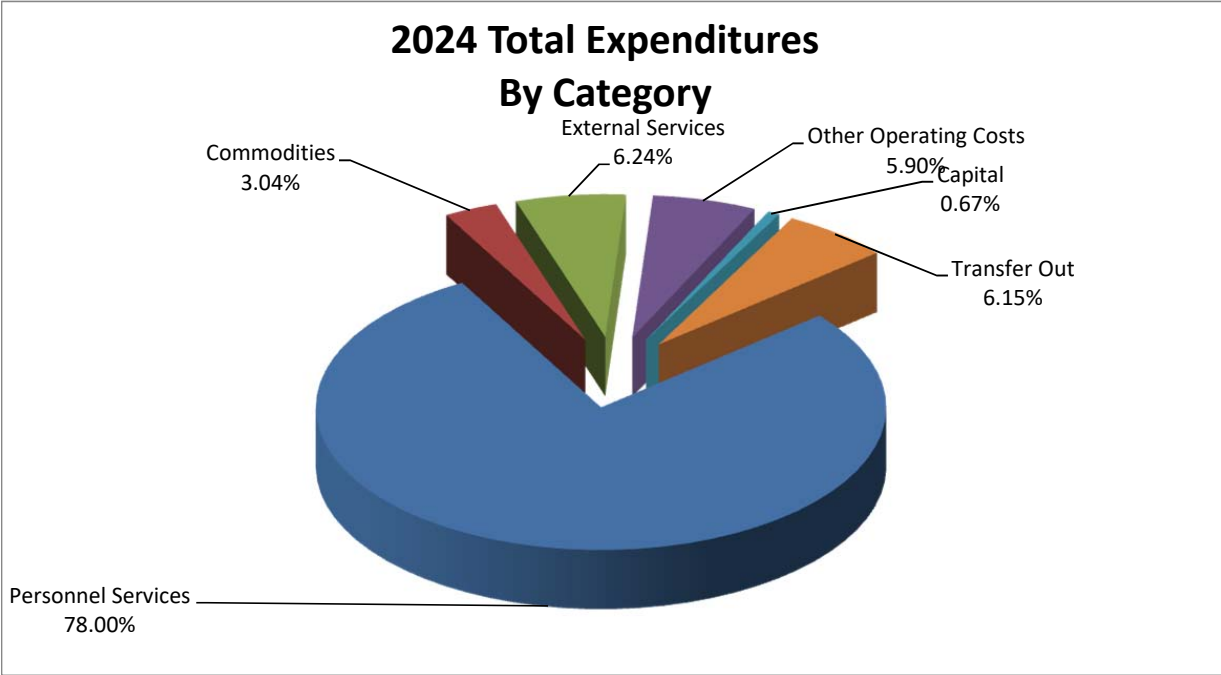


*Adopted 2024 Budget and Adopted 2025 Budget

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

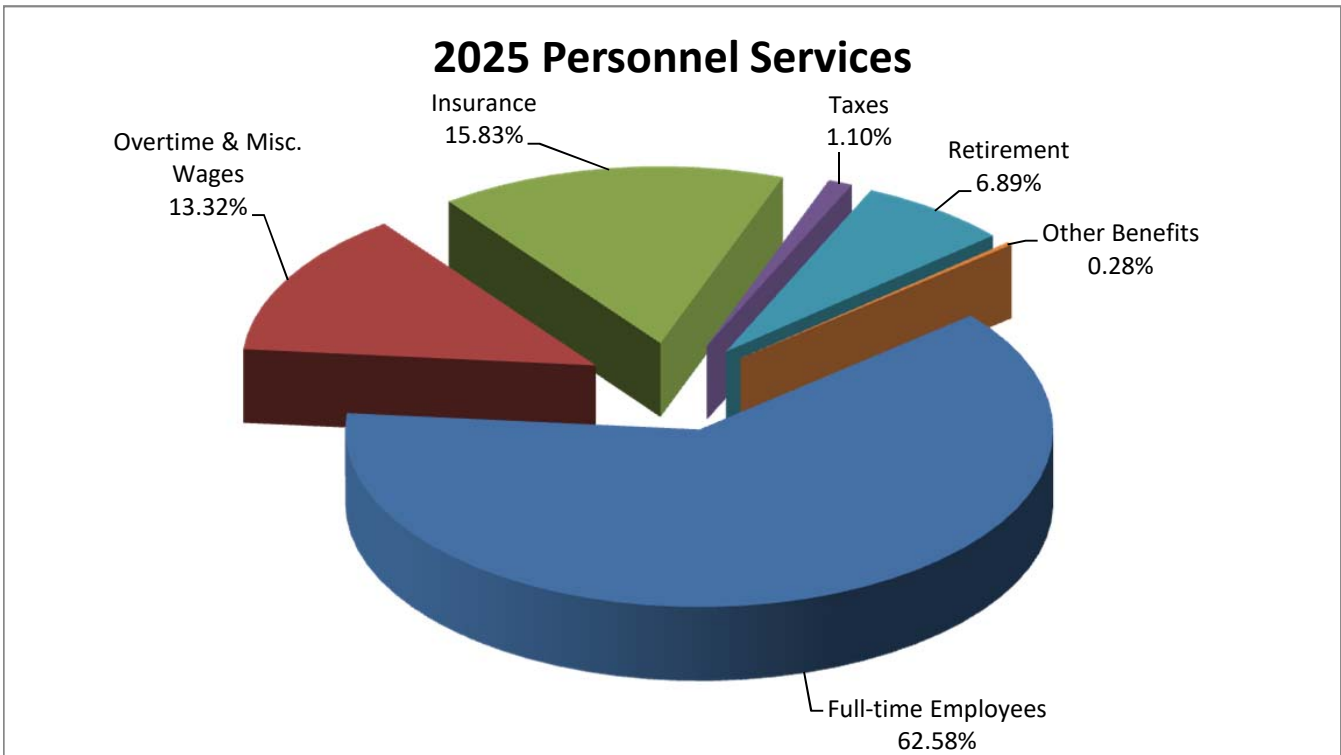
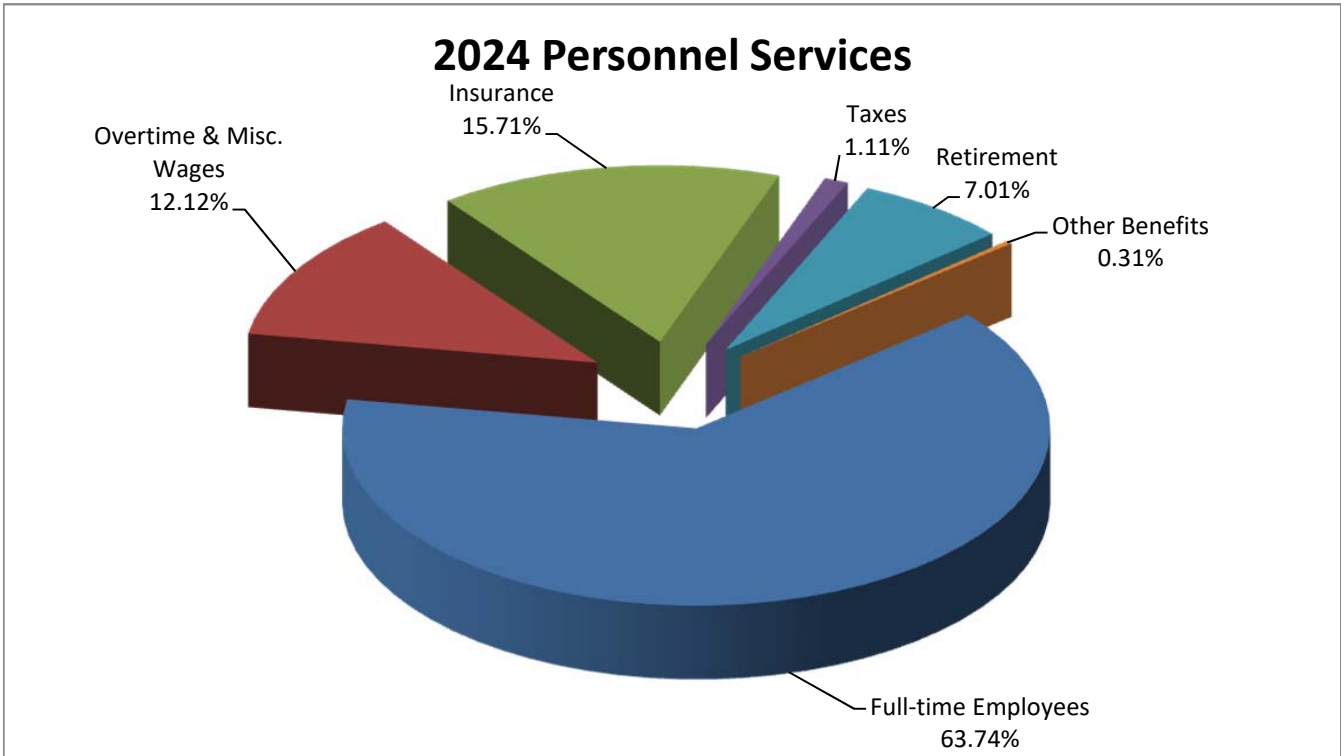


**Eagle River Fire Protection District
General Fund
Expenditures - By Category**



*Adopted 2024 Budget and Adopted 2025 Budget

Eagle River Fire Protection District General Fund Expenditures - By Personnel



*Adopted 2024 Budget and Adopted 2025 Budget

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

Activities	Support Services
Program Support	\$ 1,688,855
Fleet Management	385,000
Facilities Management	364,910
Communications	192,627
GIS	5,200
Accreditation	900
IT	199,500
Legal	25,000
Professional Credentialing and Development	120,230
Total Program Expenditures	\$ 2,982,222

Program Support - Support Services

Account Number	Account Description	Actual 2023	Adopted		Adopted		Difference
			Budget 2024	Amended Budget 2024	Budget 2025		
Personnel Services							
6101	Regular Full-time Salaries	\$ 550,673	\$ 645,176	\$ 657,933	\$ 754,753	\$ 96,820	
6103	Director's Fees	5,200	6,400	6,100	6,400	300	
6111	Overtime Wages	269	10,000	10,000	10,000	-	
6131	Full-time Pension	60,082	70,970	71,329	83,023	11,694	
6132	Part-time Pension	195	240	210	240	30	
6135	Wellness	2,000	2,000	2,000	2,500	500	
6141	Medicare	8,220	9,622	9,775	11,218	1,443	
6151	Group Health and Life Insurance	82,285	84,643	83,588	104,134	20,546	
6154	FPPA Disability Insurance	9,214	11,376	11,877	13,198	1,321	
6155	Unemployment Insurance	1,159	1,315	1,382	1,535	153	
6156	Workers' Compensation	6,889	14,016	16,126	18,938	2,812	
6158	Life and Disability Premiums	3,542	4,775	3,908	5,566	1,658	
Commodities							
6221	Recognition, Awards, Events	14,806	8,300	8,300	8,300	-	
6222	Food and Beverages	335	1,000	1,000	1,000	-	
6225	Uniforms	506	750	750	1,400	650	
6294	Computer, Software and Peripherals	1,154	-	-	-	-	
6296	Office Supplies and Materials	2,937	5,000	5,000	5,000	-	
External Services							
6302	Audit Fees	11,500	12,000	13,500	13,500	-	
6303	Accounting and Administration	9,863	15,000	15,000	15,000	-	
6321	Printing and Duplication Services	1,206	1,900	1,900	1,900	-	
6322	Hiring and Testing	21,949	15,000	55,000	30,000	(25,000)	
6334	Other Contracted Services	24,228	17,000	62,390	17,000	(45,390)	
Other Operating Costs							
6401	Dues, Licenses and Memberships	14,062	14,500	14,500	14,500	-	
6402	Travel and Mileage	-	200	-	200	200	
6403	Training	1,680	1,500	2,275	1,500	(775)	
6421	Postage	676	2,000	2,000	2,000	-	
6422	Treasurer Fees	324,502	351,701	386,101	368,350	(17,751)	
6423	Election	84,523	120,000	120,000	50,000	(70,000)	
6424	Bank Service Charges	665	1,000	1,000	1,000	-	
6426	Administrative Fees and Charges	2,060	5,900	5,900	5,900	-	
6471	Advertising and Legal Notices	25	100	100	100	-	
6472	Operating Fees, Assessments and Charges	3,527	100	100	100	-	
6481	Insurance Premiums	116,996	135,485	145,485	140,600	(4,885)	
Total Activity Expenses		\$ 1,366,926	\$ 1,568,969	\$ 1,714,529	\$ 1,688,855	\$ (25,674)	

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 employment testing and processes for ERFDP 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 2025 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.
- **6472 Operating Fees, Assessments and Charges**
This account includes fees associated with AP Automation.
- **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.

Fleet Management

Account Number	Account Description	Actual 2023	Adopted Budget 2024	Adopted Amended Budget 2024	Adopted Budget 2025	Difference
	Commodities					
6201	Small Tools and Equipment	\$ 3,586	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
6211	Fuel	65,691	100,000	100,000	100,000	-
6226	Supplies and Materials	2,480	5,000	5,000	5,000	-
	External Services					
6351	Repairs and Maintenance	309,815	250,000	250,000	275,000	25,000
	Total Activity Expenses	\$ 381,572	\$ 360,000	\$ 360,000	\$ 385,000	\$ 25,000

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 2023	Adopted Budget 2024	Adopted Amended Budget 2024	Adopted Budget 2025	Difference
Commodities						
6223	Janitorial	\$ 12,869	\$ 17,500	\$ 17,500	\$ 17,500	\$ -
6227	Furniture and Fixtures	1,096	10,000	10,000	10,000	-
6229	Station Supplies	6,835	12,000	12,000	12,000	-
External Services						
6351	Repairs and Maintenance	168,155	142,280	142,280	146,510	4,230
Other Operating Costs						
6411	Telephone and Long-distance	19,093	24,000	24,000	24,000	-
6412	Natural Gas	41,769	45,000	45,000	45,000	-
6413	Electric	50,234	55,000	55,000	55,000	-
6414	Water and Sanitation	34,009	30,000	30,000	30,000	-
6415	Trash Collection and Recycling	7,664	10,000	10,000	10,000	-
6417	Cable and Internet	11,850	12,500	12,500	12,500	-
6472	Operating Fees, Assessments and Charges	2,186	2,400	2,400	2,400	-
Total Activity Expenses		\$ 355,759	\$ 360,680	\$ 360,680	\$ 364,910	\$ 4,230

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.
- 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.
- 6472 Operating Fees, Assessments and Charges
Includes the annual Homeowner's Association dues for District property.

Communications						
Account Number	Account Description	Actual 2023	Adopted Budget 2024	Adopted Amended Budget 2024	Adopted Budget 2025	Difference
Commodities						
6201	Small Tools and Equipment	\$ 49	\$ 17,292	\$ 16,742	\$ 27,115	\$ 10,373
6226	Supplies and Materials	958	4,800	1,564	3,220	1,656
External Services						
6307	Dispatch	71,744	72,768	72,133	94,475	22,342
6351	Repairs and Maintenance	40,018	36,500	36,500	42,500	6,000
Other Operating Costs						
6401	Dues, Licenses and Memberships	100	100	100	772	672
6416	Cellular Services	7,880	9,500	9,500	9,500	-
6417	Cable and Internet	541	600	2,100	7,545	5,445
6472	Operating Fees, Assessments and Charges	7,235	7,500	7,300	7,500	200
Total Activity Expenses		\$ 128,524	\$ 149,060	\$ 145,939	\$ 192,627	\$ 46,688

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. Peripheral equipment like ear buds, radio harnesses and cell phones with smart technology to provide the fire officers with communication, response applications, and ability to photograph incidents. In 2025, this account supports the purchase of iPads and iPad mounts to be installed in each Type I apparatus, the ladder truck and Battalion Chief vehicles and station alerting equipment that will further enhance firefighters ability to obtain increased situational awareness when responding to 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. In 2025, this account also includes fees for Jamf. This membership fee is used to manage District cell phones and provides secure features to allow consistent updates across all units and limits the users ability to make changes to cell phones.
- 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)

Account Number	Account Description	Actual 2023	Adopted Budget 2024	Adopted Amended Budget 2024	Adopted Budget 2025	Difference
	Commodities					
6296	Office Supplies and Materials	\$ -	\$ 1,500	\$ -	\$ 1,500	1,500
	External Services					
6333	Computer Services and Support	1,680	1,900	1,900	1,900	-
	Other Operating Costs					
6403	Training	-	1,800	-	1,800	1,800
	Total Activity Expenses	\$ 1,680	\$ 5,200	\$ 1,900	\$ 5,200	\$ 3,300

Expenditure Accounts

- 6296 Office Supplies and Materials

Expenses related to the in-house production of map books including binders and other associated printing cost.

- 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 2023	Adopted Budget 2024	Adopted Amended Budget 2024	Adopted Budget 2025	Difference
	Commodities					
6295	Books and Publications	\$ -	\$ 500	\$ -	\$ 500	\$ 500
	External Services					
6308	Other Professional Services	42,305	-	13,000	-	(13,000)
	Other Operating Costs					
6403	Training	-	400	-	400	400
	Total Activity Expenses	\$ 42,305	\$ 900	\$ 13,000	\$ 900	\$ (12,100)

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 2023	Adopted Budget 2024	Adopted Amended Budget 2024	Adopted Budget 2025	Difference
	Commodities					
6294	Computer, Software and Peripherals	\$ 2,434	\$ 16,200	\$ 9,700	\$ 16,000	\$ 6,300
	External Services					
6321	Printing and Duplication Services	105	1,200	1,200	1,200	-
6333	Computer Services and Support	184,287	183,500	194,100	179,000	(15,100)
6371	Rentals	3,234	3,000	3,000	3,300	300
	Total Activity Expenses	\$ 190,061	\$ 203,900	\$ 208,000	\$ 199,500	\$ (8,500)

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.
- 6321 Printing and Duplication Services
 This account includes expenses for the cost per print agreement for the administration machine.
- 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 2023	Adopted Budget 2024	Adopted Amended Budget 2024	Adopted Budget 2025	Difference	
	External Services						
6301	Legal Services	\$ 15,834	\$ 25,000	\$ 45,000	\$ 25,000	\$ (20,000)	
	Total Activity Expenses	\$ 15,834	\$ 25,000	\$ 45,000	\$ 25,000	\$ (20,000)	

Expenditure Accounts

- 6301 Legal Services

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

Professional Credentialing and Development

Account Number	Account Description	Actual 2023	Adopted Budget 2024	Adopted Amended Budget 2024	Adopted Budget 2025	Difference
Commodities						
6222	Food and Beverages	\$ 308	\$ 2,000	\$ 1,500	\$ 1,200	\$ (300)
6224	Training Supplies and Materials	12,140	24,735	23,735	28,650	4,915
6294	Computer, Software and Peripherals	-	3,000	3,950	7,300	3,350
6295	Books and Publications	1,238	5,000	4,000	2,500	(1,500)
External Services						
6305	Training Facilitators	-	26,000	29,350	10,000	(19,350)
6321	Printing and Duplication Services	-	500	500	500	-
6332	Medical Services and Examinations	210	375	375	500	125
6334	Other Contracted Services	-	-	4,000	-	(4,000)
Other Operating Costs						
6402	Travel and Mileage	12,890	25,575	24,575	22,975	(1,600)
6403	Training	31,492	49,175	43,775	46,605	2,830
Total Activity Expenses		\$ 58,277	\$ 136,360	\$ 135,760	\$ 120,230	\$ (15,530)

Expenditure Accounts

- 6222 Food and Beverages

Food for employees attending all-day trainings. This expenditure also includes funding for student and instructor rehab during the ERFPD Fire Academy.

- 6224 Training Supplies and Materials

Student books and materials related to EMT, Fire Officer, Fire Instructor, Engineer academy and other state certification courses. Also included are training supplies and materials for hands-on courses, information from which attendees share with District personnel. In 2025, flow meters and pitot gauges to enhance Engineer Training and two RIT bags for training purposes will be purchased. These will allow firefighters to train with the equipment carried on the apparatus while minimizing out-of-service time due to equipment being off the apparatus, as well as limiting maintenance on in-service equipment.

- 6294 Computer, Software and Peripherals

Included in this account is the purchase of two thermal imaging cameras with recording capabilities to enhance training effectiveness and the purchase of a video camera with video editing software to enhance training consistency among crews.

- 6295 Books and Publications

Books and Publications to maintain a library of reference material at each fire station. This material is for firefighter reference when planning and conducting crew-level training.

- 6305 Training Facilitators

This budget item includes funds for contracting the Nozzle Forward Program for presentation at Eagle River Fire.

- 6321 Printing and Duplication Services

This budget item includes funds for miscellaneous printing needs related to ERFPD training.

- 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, Battalion Chief Boot Camp 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, Blue Card Membership and instructor renewal, and professional development such as FDTN, Battalion Chief Bootcamp, attending or brining in a Thermal Imaging Training Course and other course/conference registrations.

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

	Operations
Activities	
Program Support	\$ 12,169,462
Structure Fire Suppression	241,170
Emergency Medical Services	<u>15,680</u>
Total Program Expenditures	<u><u>\$ 12,426,312</u></u>

Program Support - Operations						
Account Number	Account Description	Actual 2023	Adopted Budget 2024	Adopted Amended Budget 2024	Adopted Budget 2025	Difference
Personnel Services						
6101	Regular Full-time Salaries	\$ 5,448,986	\$ 6,716,707	\$ 6,418,308	\$ 7,341,381	\$ 923,073
6104	Holiday Pay	240,175	300,000	300,000	324,000	24,000
6111	Overtime Wages	1,340,918	708,280	1,400,000	1,000,000	(400,000)
6112	Overtime Wages - FLSA	401,057	503,064	453,858	536,536	82,678
6123	Wildland PPE Allowance	1,400	3,500	4,200	4,550	350
6131	Full-time Pension	593,293	738,838	701,712	807,552	105,840
6135	Wellness	26,500	34,500	34,500	34,500	-
6141	Medicare	104,748	119,858	128,082	133,995	5,913
6151	Group Health and Life Insurance	1,025,581	1,146,312	1,076,716	1,165,673	88,957
6154	FPPA Disability Insurance	179,598	225,300	228,437	278,973	50,536
6155	Unemployment Insurance	14,905	16,533	18,008	18,482	474
6156	Workers' Compensation	182,929	285,692	342,156	404,209	62,053
6158	Life and Disability Premiums	41,629	53,180	45,012	57,311	12,299
Commodities						
6225	Uniforms	39,379	22,850	41,850	62,300	20,450
Total Activity Expenses		\$ 9,641,097	\$ 10,874,614	\$ 11,192,839	\$ 12,169,462	\$ 976,623

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

Account Number	Account Description	Actual 2023	Adopted Budget 2024	Adopted Amended Budget 2024	Adopted Budget 2025	Difference
Commodities						
6201	Small Tools and Equipment	\$ 29,246	\$ 36,300	\$ 34,300	\$ 76,400	\$ 42,100
6202	Protective Clothing	74,973	63,625	129,625	90,620	(39,005)
6222	Responder Rehab	286	1,000	1,000	1,000	-
6224	Training Supplies and Materials	3,568	14,800	8,300	12,500	4,200
6226	Supplies and Materials	8,172	21,250	16,450	13,400	(3,050)
External Services						
6351	Repairs and Maintenance	16,396	19,250	22,350	27,250	4,900
6353	Repairs and Maintenance - PPE	8,538	14,000	14,000	20,000	6,000
Total Activity Expenses		\$ 141,179	\$ 170,225	\$ 226,025	\$ 241,170	\$ 15,145

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 2023	Adopted Budget 2024	Adopted Amended Budget 2024	Adopted Budget 2025	Difference
	Commodities					
6201	Small Tools and Equipment	\$ -	\$ 1,150	\$ 1,150	\$ 825	\$ (325)
6224	Training Supplies and Materials	-	500	599	500	(99)
6226	Supplies and Materials	6,953	9,615	9,115	9,615	500
	External Services					
6351	Repairs and Maintenance	1,625	3,500	3,500	3,500	-
	Other Operating Costs					
6403	Training	80	1,540	1,441	1,240	(201)
	Total Activity Expenses	\$ 8,658	\$ 16,305	\$ 15,805	\$ 15,680	\$ (125)

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.
- 6224 Training Supplies and Materials**
This budget item includes funds for CPR cards, misc. moulage supplies to enhance training realism and misc. training supplies such as but not limited to, training defibrillator pads, training epi pens, and other items to enhance effectiveness and realism of training.
- 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.

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

		<u>Special Operations</u>
Activity		
Program Support	\$	581,855
Wildland		44,790
Technical Rescue		141,335
Hazmat		46,335
Deployments		-
		<hr/>
Total Program Expenditures	\$	814,315
		<hr/> <hr/>

Program Support - Special Operations

Account Number	Account Description	Actual 2023	Adopted Budget 2024	Adopted Amended Budget 2024	Adopted Budget 2025	Difference
Personnel Services						
6101	Regular Full-time Salaries	\$ 241,797	\$ 401,094	\$ 401,094	\$ 433,180	\$ 32,086
6131	Full-time Pension	25,577	44,121	44,121	47,650	3,529
6135	Wellness	1,000	1,500	1,500	1,500	-
6141	Medicare	3,740	5,838	5,838	6,303	465
6151	Group Health and Life Insurance	14,556	35,056	44,109	45,949	1,840
6154	FPPA Disability Insurance	8,890	13,638	14,322	16,461	2,139
6155	Unemployment Insurance	497	806	909	870	(39)
6156	Workers' Compensation	5,776	13,915	16,260	19,681	3,421
6158	Life and Disability Premiums	1,612	3,034	2,580	3,246	666
Commodities						
6225	Uniforms	467	1,000	1,000	2,100	1,100
6294	Computer, Software and Peripherals	1,479	555	555	4,690	4,135
External Services						
6321	Printing and Duplication Services	64	225	-	225	225
Total Activity Expenses		\$ 305,455	\$ 520,782	\$ 532,288	\$ 581,855	\$ 49,567

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 and replacement of a laptop computer for the Division Chief of Special Operations.

- 6321 Printing and Duplication Services

This account provides business cards for the Special Operations Division.

Wildland						
Account Number	Account Description	Actual 2023	Adopted Budget 2024	Adopted Amended Budget 2024	Adopted Budget 2025	Difference
Personnel Services						
6111	Overtime Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Commodities						
6201	Small Tools and Equipment	10,310	28,525	28,525	12,775	(15,750)
6202	Protective Clothing	8,226	12,815	16,715	11,815	(4,900)
6222	Responder Rehab	66	-	300	3,000	2,700
6224	Training Supplies and Materials	350	2,500	2,500	500	(2,000)
6226	Supplies and Materials	685	1,700	1,700	1,700	-
External Services						
6321	Printing and Duplication Services	-	-	-	2,000	2,000
6351	Repairs and Maintenance	-	3,500	3,500	1,500	(2,000)
Other Operating Costs						
6401	Dues, Licenses and Memberships	868	3,200	3,200	1,500	(1,700)
6402	Travel and Mileage	608	2,500	2,500	5,000	2,500
6403	Training	-	1,200	1,200	5,000	3,800
6417	Cable and Internet	1,412	-	-	-	-
Total Activity Expenses		\$ 22,524	\$ 55,940	\$ 60,140	\$ 44,790	\$ (15,350)

Expenditure Accounts

- 6201 Small Tools and Equipment**
 This account serves to ensure small tools and equipment are replaced or upgraded to current standards as needed. Items included in this expenditure include but are hand tools and BK radios and accessories.
- 6202 Protective Clothing**
 This account serves to ensure that 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 (e.g. various ANSI standards and NFPA 1851). This account includes funding to provide wildland PPE to new hires in 2025.
- 6222 Responder Rehab**
 This account covers the food and beverage cost for operational needs for extended attack and general stock on wildland engines and vehicles.
- 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.
- 6321 Printing and Duplication Services**
 This account will cover the need to print ERFPD reference guides for wildland fire operations.
- 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.

Technical Rescue							
Account Number	Account Description	Actual 2023	Adopted Budget 2024	Adopted Amended Budget 2024	Adopted Budget 2025	Difference	
Personnel Services							
6111	Overtime Wages	\$ -	\$ -	\$ -	\$ -	\$ -	
Commodities							
6201	Small Tools and Equipment	1,203	450	13,700	23,020	9,320	
6202	Protective Clothing	2,181	7,500	17,500	7,500	(10,000)	
6224	Training Supplies and Materials	1,855	-	150	-	(150)	
6226	Supplies and Materials	-	2,000	2,000	2,000	-	
External Services							
6305	Training Facilitators	-	-	2,900	45,000	42,100	
6351	Repairs and Maintenance	3,947	12,000	12,000	13,000	1,000	
6353	Repairs and Maintenance - PPE	25	2,250	2,250	4,000	1,750	
Other Operating Costs							
6402	Travel and Mileage	-	5,340	1,340	8,090	6,750	
6403	Training	-	21,225	13,125	38,725	25,600	
Total Activity Expenses		\$ 9,211	\$ 50,765	\$ 64,965	\$ 141,335	\$ 76,370	

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 for technical rescue disciplines in accordance with Operational Doctrine.
- 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.
- 6305 Training Facilitators
 This budget item is to bring a Trench Rescue Technician course to Eagle River Fire. Bringing a Trench Rescue Course to Eagle River Fire will help responders obtain the skills needed to appropriately respond to a trench rescue incident.
- 6351 Repairs and Maintenance
 This account supports annual testing and repair of specialized equipment to ensure safe operation; including confined space equipment and hydraulic extrication equipment on front-line and reserve apparatus.
- 6353 Repairs and Maintenance - PPE
 This account supports repairs to personal protective equipment (PPE).
- 6402 Travel and Mileage
 Travel 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 as well as costs to update current instructors for the following disciplines: Swift Water Rescue, Rope Rescue, Ice Rescue, Confined Space Rescue and Trench Rescue.

Hazmat						
Account Number	Account Description	Actual 2023	Adopted Budget 2024	Adopted Amended Budget 2024	Adopted Budget 2025	Difference
	Commodities					
6201	Small Tools and Equipment	\$ -	\$ -	\$ -	\$ -	-
6226	Supplies and Materials	151	1,500	1,500	1,900	400
	External Services					
6306	Regional Hazardous Materials Association	32,735	37,735	36,371	37,735	1,364
	Other Operating Costs					
6402	Travel and Mileage	1,956	4,950	4,950	4,950	-
6403	Training	530	550	550	1,750	1,200
	Total Activity Expenses	\$ 35,371	\$ 44,735	\$ 43,371	\$ 46,335	\$ 2,964

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 2023	Adopted Budget 2024	Adopted Amended Budget 2024	Adopted Budget 2025	Difference
	Personnel Services					
6111	Overtime Wages	\$ -	\$ -	\$ -	\$ -	\$ -
	Other Operating Costs					
6402	Travel and Mileage	30,940	-	-	-	-
	Nonreimbursable Expenses	-	-	-	-	-
	Total Activity Expenses	\$ 30,940	\$ -	\$ -	\$ -	\$ -

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 2023	Adopted Budget 2024	Adopted Amended Budget 2024	Adopted Budget 2025	Difference
Personnel Services						
6101	Regular Full-time Salaries	\$ 424,267	\$ -	\$ -	\$ -	\$ -
6111	Overtime Wages	209,959	-	-	-	-
6131	Full-time Pension	45,159	-	-	-	-
6135	Wellness	1,000	-	-	-	-
6141	Medicare	8,842	-	-	-	-
6151	Group Health and Life Insurance	59,182	-	-	-	-
6154	FPPA Disability Insurance	11,935	-	-	-	-
6155	Unemployment Insurance	1,243	-	-	-	-
6156	Workers' Compensation	5,188	-	-	-	-
6158	Life and Disability Premiums	2,715	-	-	-	-
Commodities						
6201	Small Tools and Equipment	14,393	-	-	-	-
6202	Protective Clothing	1,684	-	-	-	-
6211	Fuel	11,677	-	-	-	-
6225	Uniforms	1,980	-	-	-	-
6226	Supplies and Materials	2,804	-	-	-	-
6228	Promotional, Informational and Marketing M	-	-	-	-	-
6294	Computer, Software and Peripherals	19,336	-	-	-	-
6296	Office Supplies and Materials	264	-	-	-	-
External Services						
6322	Hiring and Testing	1,384	-	-	-	-
6332	Medical Services and Examinations	-	-	-	-	-
6333	Computer Services and Support	225	-	-	-	-
6334	Other Contracted Services	2,846,389	-	-	-	-
6351	Repairs and Maintenance	-	-	-	-	-
6371	Rentals	22,000	-	-	-	-
Other Operating Costs						
6401	Dues, Licenses and Memberships	463	-	-	-	-
6402	Travel and Mileage	4,321	-	-	-	-
6403	Training	2,550	-	-	-	-
6416	Cellular Services	2,233	-	-	-	-
6417	Cable and Internet	1,823	-	-	-	-
6472	Operating Fees, Assessments and Charges	911	-	-	-	-
6481	Insurance Premiums	3,490	-	-	-	-
Capital Outlay						
6641	Vehicles and Apparatus	4,950	-	-	-	-
Total Activity Expenses		\$ 3,712,368	\$ -	\$ -	\$ -	\$ -

Note: In 2024 the District created a separate Fund for the Eagle Valley Wildland Activity.

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

	Health, Wellness and Safety
Activities	
Respiratory Protection	\$ 55,840
Exposure Control	4,635
Wellness	<u>216,281</u>
Total Program Expenditures	<u><u>\$ 276,756</u></u>

Respiratory Protection						
Account Number	Account Description	Actual 2023	Adopted Budget 2024	Adopted Amended Budget 2024	Adopted Budget 2025	Difference
	Commodities					
6201	Small Tools and Equipment	\$ -	\$ 2,000	\$ 3,490	\$ 28,990	\$ 25,500
6226	Supplies and Materials	-	750	1,000	2,550	1,550
	External Services					
6351	Repairs and Maintenance	9,477	13,000	13,000	24,300	11,300
	Total Activity Expenses	\$ 9,477	\$ 15,750	\$ 17,490	\$ 55,840	\$ 38,350

Expenditure Accounts

- 6201 Small Tools and Equipment

This account supports the replacement of damaged masks, 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 2023	Adopted Budget 2024	Adopted Amended Budget 2024	Adopted Budget 2025	Difference
	Commodities					
6224	Training Supplies and Materials	\$ -	\$ 850	\$ -	\$ -	\$ -
6226	Supplies and Materials	-	550	550	1,850	1,300
	External Services					
6332	Medical Services and Examinations	-	2,785	2,785	2,785	-
	Total Activity Expenses	\$ -	\$ 4,185	\$ 3,335	\$ 4,635	\$ 1,300

Expenditure Accounts

- 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 2023	Adopted Budget 2024	Adopted Amended Budget 2024	Adopted Budget 2025	Difference
Commodities						
6201	Small Tools and Equipment	\$ 4,652	\$ -	\$ 3,300	\$ 10,400	\$ 7,100
6226	Supplies and Materials	-	-	550	2,400	1,850
External Services						
6308	Other Professional Services	16,339	25,000	23,350	25,000	1,650
6332	Medical Services and Examinations	-	65,481	79,481	163,681	84,200
6351	Repairs and Maintenance	1,149	5,500	3,850	5,500	1,650
Other Operating Costs						
6403	Training	1,200	-	-	9,300	9,300
Total Activity Expenses		\$ 23,340	\$ 95,981	\$ 110,531	\$ 216,281	\$ 105,750

Expenditure Accounts

- 6201 Small Tools and Equipment**
 This account supports replacing old gym equipment and adding equipment to the workout resources.
- 6226 Supplies and Materials**
 This account supports obtaining decontamination wipes for post fire decontamination. The account also supports obtaining sun screen for UV protection as well as bug spray to protect against insect bites.
- 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**
 This account supports renewal of one Peer Fitness Trainer Certification and one individual attending a Peer Fitness Trainer Class to obtain an initial Peer Fitness Trainer Certification.

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

	Community Risk Reduction
Activities	
Program Support	\$ 431,029
Community Safety	11,390
Community Outreach	16,475
Investigations	2,200
Total Program Expenditures	\$ 461,094

Program Support - Community Risk Reduction

Account Number	Account Description	Actual 2023	Adopted Budget 2024	Adopted Amended Budget 2024	Adopted Budget 2025	Difference
Personnel Services						
6101	Regular Full-time Salaries	\$ 217,458	\$ 286,414	\$ 288,108	\$ 309,326	\$ 21,218
6131	Full-time Pension	23,344	31,506	31,693	34,026	2,333
6135	Wellness	1,000	1,000	1,000	1,000	-
6141	Medicare	2,956	4,168	4,168	4,500	332
6151	Group Health and Life Insurance	39,688	52,443	50,247	52,200	1,953
6154	FPPA Disability Insurance	6,688	9,739	10,243	11,755	1,512
6155	Unemployment Insurance	389	575	579	621	42
6156	Workers' Compensation	5,524	9,934	11,606	14,051	2,445
6158	Life and Disability Premiums	1,294	2,149	1,808	2,300	492
Commodities						
6225	Uniforms	913	1,000	1,250	1,250	-
6294	Computer, Software and Peripherals	2,427	-	3,000	-	(3,000)
External Services						
6321	Printing and Duplication Services	100	-	-	-	-
Total Activity Expenses		\$ 301,780	\$ 398,928	\$ 403,702	\$ 431,029	\$ 27,327

Expenditure Accounts

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

Community Safety						
Account Number	Account Description	Actual 2023	Adopted Budget 2024	Adopted Amended Budget 2024	Adopted Budget 2025	Difference
Commodities						
6201	Small Tools and Equipment	\$ -	\$ 250	\$ 250	\$ 250	\$ -
6226	Supplies and Materials	-	400	400	400	-
6294	Computer, Software and Peripherals	-	-	600	600	-
6295	Books and Publications	2,181	4,000	2,500	4,000	1,500
External Services						
6321	Printing and Duplication Services	21	550	550	550	-
Other Operating Costs						
6401	Dues, Licenses and Memberships	603	1,130	1,130	1,130	-
6402	Travel and Mileage	-	2,850	450	1,500	1,050
6403	Training	647	3,300	725	2,000	1,275
6417	Cable and Internet	961	960	960	960	-
Total Activity Expenses		\$ 4,413	\$ 13,440	\$ 7,565	\$ 11,390	\$ 3,825

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
To include Blue Beam software for plan reviews.
- 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. Also includes NFA meal ticket for Fire Marshal and Assistant Fire Marshal.
- 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 2023	Adopted Budget 2024	Adopted Amended Budget 2024	Adopted Budget 2025	Difference	
Personnel Services							
6111	Overtime Wages	\$ 294	\$ -	\$ -	\$ -	\$ -	
Commodities							
6201	Small Tools and Equipment	1,301	500	500	2,500	2,000	
6222	Food and Beverage	123	550	550	550	-	
6226	Supplies and Materials	99	3,150	150	3,150	3,000	
6228	Promotional, Informational and Marketing	1,048	1,575	1,575	1,575	-	
6230	Community Events	1,173	7,200	7,200	7,200	-	
External Services							
6321	Printing and Duplication Services	-	1,500	1,500	1,500	-	
Other Operating Costs							
6402	Travel and Mileage	-	-	1,150	-	(1,150)	
6403	Training	290	-	350	-	(350)	
Total Activity Expenses		\$ 4,327	\$ 14,475	\$ 12,975	\$ 16,475	\$ 3,500	

Expenditure Accounts

- 6201 Small Tools and Equipment
 This account maintains the tools used at community outreach programs such as our fire extinguisher prop.
- 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 2023	Adopted Budget 2024	Adopted Amended Budget 2024	Adopted Budget 2025	Difference
	Commodities					
6201	Small Tools and Equipment	\$ 47	\$ 200	\$ 200	\$ 200	\$ -
6222	Food and Beverages	-	100	100	100	-
6226	Supplies and Materials	131	250	250	250	-
6295	Books and Publications	-	150	150	150	-
	Other Operating Costs					
6401	Dues, Licenses and Memberships	-	500	500	500	-
6403	Training	375	610	610	1,000	390
	Total Activity Expenses	\$ 552	\$ 1,810	\$ 1,810	\$ 2,200	\$ 390

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
Capital Expenditure Summary
Total - By Program Activities**

	<u>Capital</u>
Activity	
Capital	<u>\$ -</u>
Total Program Expenditures	<u><u>\$ -</u></u>

Capital							
Account Number	Account Description	Actual 2023	Adopted Budget 2024	Adopted Amended Budget 2024	Adopted Budget 2025		Difference
	Debt Service						
6533	Capital Lease 2018 Arrow-XT 4X4 PUC Pumper	\$ 108,939	\$ 108,939	\$ 108,939	\$ -	\$	(108,939)
	Capital Outlay						
6622	Building Improvements	-	-	-	-	-	-
6632	Computer Hardware and Software	-	-	-	-	-	-
6635	Other Machinery and Equipment	6,369	-	30,975	-	-	(30,975)
6641	Vehicles and Apparatus	72,156	-	-	-	-	-
	Total Activity Expenses	\$ 187,463	\$ 108,939	\$ 139,914	\$ -	\$	(139,914)

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 \$2,000 annually per State statute.

- 6104 Holiday Pay

Wages directly related to holiday pay for the Operations program.

- 6123 Wildland PPE Allowance

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 the employer portion based on level of plan chosen by the employee.

- 6154 FPPA Disability Insurance

Statewide Death & Disability Plan benefit for eligible employees 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 0.20% 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 2024 BUDGET OF THE EAGLE RIVER FIRE PROTECTION DISTRICT

WHEREAS, the Board of Directors of the Eagle River Fire Protection District has previously adopted the 2024 budget; and

WHEREAS, General Fund, Capital Impact Fee Fund, Debt Service Fund, Equipment and Purchase Fund, Capital Projects Fund and Eagle Valley Wildland Fund estimated revenues have changed since the 2024 budget was adopted: and

WHEREAS, anticipated appropriations of various expenditures have changed since the 2024 budget was adopted: and

WHEREAS, the Board of Directors now finds it necessary to amend the 2024 budget to more accurately reflect the General Fund, Capital Impact Fee Fund, Debt Service Fund, Equipment and Purchase Fund, Capital Projects Fund and Eagle Valley Wildland Fund revenues and expenditures for 2024.

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 increased from \$16,192,129 to \$17,032,399 for the following purpose(s):

1. Increase in Operations Overtime and Operating Transfers Out;
2. ~~Various expenditure line item changes through-out the General Fund~~ as listed in Exhibit 1.

General Fund estimated revenues are hereby increased from \$14,780,963 to \$16,250,443 for the following purpose(s):

1. Increase in State Grants, BCMD and Interest Earnings;
2. Revision of various other revenue estimates as listed in Exhibit 1.

General Fund beginning fund balance is being amended to \$6,973,337 to reflect the 2023 year-ending audited actual;

Section 2. Capital Impact Fee Fund:

Capital Impact Fee Fund appropriations are hereby increased from \$27,000 to \$31,500 for the following purpose(s):

1. Increase in Vehicles and Apparatus.

Capital Impact Fee Fund estimated revenues are hereby increased from \$457,000 to \$472,000 for the following purpose(s):

1. Increase in interest earnings estimates.

Capital Impact Fee Fund beginning fund balance is being amended to \$497,185 to reflect the 2023 year-ending audited actual;

Section 3. Debt Service Fund:

Debt Service Fund estimated revenues are hereby increased from \$1,361,411 to \$1,386,685 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 \$203,100 to reflect the 2023 year-ending audited actual;

Section 4. Equipment and Purchase Fund:

Equipment and Purchase Fund appropriations are hereby decreased from \$1,192,000 to \$781,900 for the following purpose(s):

1. Decrease in Vehicles and Apparatus;

Equipment and Purchase Fund estimated revenues are hereby increased from \$1,055,186 to \$1,131,444 for the following purpose(s):

1. Increase in Operating Transfers In;
2. Additional revenue for Sales of Capital Assets.

Equipment and Purchase Fund beginning fund balance is being amended to \$1,514,298 to reflect the 2023 year-ending audited actual;

Section 5. Capital Projects Fund:

Capital Projects Fund appropriations are hereby increased from \$0 to \$35,000 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 \$7,720 for the following purpose(s):

1. Increase in interest earnings.

Capital Projects Fund beginning fund balance is being amended to \$27,280 reflect the 2023 year-ending audited actual;

Section 6. Eagle Valley Wildland Fund:

Eagle Valley Wildland Fund appropriations are hereby increased from
\$5,113,037 to \$5,700,162 for the following purpose(s):

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

Eagle Valley Wildland Fund estimated revenues are hereby increased from
\$5,113,037 to \$5,700,162 for the following purpose(s):

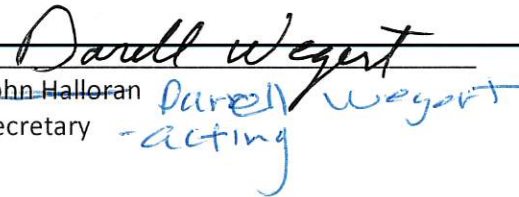
2. Increase in State Grants and Deployment revenues;

ADOPTED this 21st day of November, 2024.

EAGLE RIVER FIRE PROTECTION DISTRICT



Clint Janssen
Chair



~~John Halloran~~
Secretary

Darrell Wegert
-acting

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, 2025, AND ENDING ON THE LAST DAY OF DECEMBER, 2025.

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 21, 2024, 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 2025:

General Fund

Beginning Fund Balance	\$ 6,191,381
Revenues and Other Sources	15,512,279
Expenditures and Other Uses	<u>16,960,699</u>
Ending Fund Balance	<u>\$ 4,742,961</u>

Capital Impact Fee Fund

Beginning Fund Balance	\$ 937,685
Revenues and Other Sources	457,000
Expenditures and Other Uses	<u>27,000</u>
Ending Fund Balance	<u>\$ 1,367,685</u>

Debt Service Fund

Beginning Fund Balance	\$ 251,135
Revenues and Other Sources	1,359,932
Expenditures and Other Uses	<u>1,340,450</u>
Ending Fund Balance	<u>\$ 270,617</u>

Equipment and Purchase Internal Service Fund

Beginning Fund Balance	\$ 1,863,842
Revenues and Other Sources	60,000
Expenditures and Other Uses	<u>1,074,160</u>
Ending Fund Balance	<u>\$ 849,682</u>

Eagle Valley Wildland Fund

Beginning Fund Balance	\$ 0
Revenues and Other Sources	5,297,981
Expenditures and Other Uses	<u>5,297,981</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 21st day of November, 2024.

EAGLE RIVER FIRE PROTECTION DISTRICT



Clint Janssen
Chair



John Halloran Darrell Wegert
Secretary - acting

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

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2024, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE EAGLE RIVER FIRE PROTECTION DISTRICT FOR THE 2025 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 21, 2024; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$11,679,106; and

WHEREAS, the amount of money necessary to collect refund/abatement revenues for prior year abatements is \$11,441; and

WHEREAS, the amount of money necessary to collect adjustment revenues is \$587,060; 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 \$1,132; and

~~WHEREAS, the preliminary 2024 Gross Valuation for Assessment for the Eagle River Fire Protection District, #100 as certified by the County Assessor is \$1,758,662,230 less the TIF district increment of \$52,528,850, leaving a Net Total Assessed Valuation of \$1,706,133,380.~~

WHEREAS, the preliminary 2024 Gross Valuation for Assessment for the Eagle River Fire Protection District, #142 as certified by the County Assessor is \$1,758,662,230 less the TIF district increment of \$52,528,850, leaving a Net Total Assessed Valuation of \$1,706,133,380.

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 2025 budget year, there is hereby levied a tax of 6.845 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2024.

Continuation Page 2 –

A Resolution Levying General Property Taxes For The Year 2024, To Help Defray The Costs Of Government For The Eagle River Fire Protection District For The 2025 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 Preliminary Certification of Assessed values for the year 2024, there is hereby levied a tax of 0.006 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 2024, there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2024.

Section 3. That for the purpose of collecting a tax revenue adjustment, there is hereby levied a tax levy of 0.344 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 2025 budget year, there is hereby levied a tax of 0.761 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2024.

Section 5. That the Treasurer and/or General Manager and Fire Chief is hereby authorized and directed to certify, prior to December 15, 2024, to the County Commissioners of Eagle County, Colorado, the mill levies for the Eagle River 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

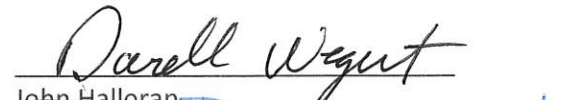
ADOPTED this 21st day of November, 2024.

EAGLE RIVER FIRE PROTECTION DISTRICT



Clint Janssen

Chair



John Halloran
Secretary *Darrell Wegert*
-acting

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

RE: 2024 FUND TRANSFERS

WHEREAS, the District has funds appropriated for the 2024 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 2024 District revenues as of December 31, 2024, be transferred as of December 31, 2024, 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 21st day of November, 2024.

EAGLE RIVER FIRE PROTECTION DISTRICT



Clint Janssen
Chair


~~John Halloran~~
Secretary - Darell Weyert
acting

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 2025 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 21, 2024; 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:

<u>General Fund</u>		
	Current Operating Expenses	<u>\$ 16,960,699</u>
Total General Fund		<u>\$ 16,960,699</u>
<u>Capital Impact Fee Fund</u>		
	Capital Outlay	<u>\$ 27,000</u>
Total Capital Impact Fee Fund		<u>\$ 27,000</u>
<u>Debt Service Fund</u>		
	Debt Service	<u>\$ 1,340,450</u>
Total Debt Service Fund		<u>\$ 1,340,450</u>
<u>Equipment and Purchase Internal Service Fund</u>		
	Capital Outlay	<u>\$ 1,074,160</u>
Total Equipment and Purchase Internal Service Fund		<u>\$ 1,074,160</u>
<u>Eagle Valley Wildland Fund</u>		
	Current Operating Expenses	<u>\$ 5,297,981</u>
Total Eagle Valley Wildland Fund		<u>\$ 5,297,981</u>
Total		<u>\$ 24,700,290</u>

Continuation Page 2-

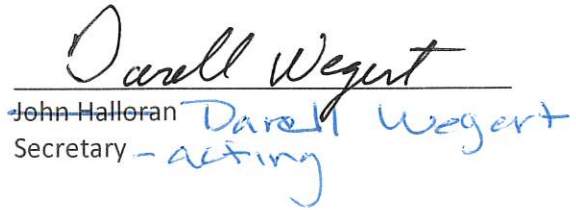
A Resolution Appropriating Sums of Money To The Various Funds and Spending Agencies, In The Amount And For The Purpose As Set Forth Below, For The Eagle River Fire Protection District For The 2025 Budget Year

ADOPTED this 21st day of November, 2024.

EAGLE RIVER FIRE PROTECTION DISTRICT



Clint Janssen
Chair



~~John Halloran~~ Darrell Wegert
Secretary - acting

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Eagle County, Colorado.

On behalf of the Eagle River Fire Protection District, 100
(taxing entity)^A

the Board of Directors
(governing body)^B

of the Eagle River Fire Protection District
(local government)^C

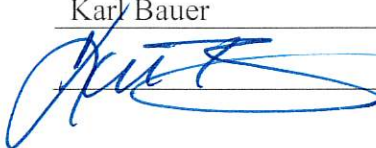
Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 1,758,315,270
assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

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: \$ 1,706,839,780
(NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

Submitted: 12/11/2024 for budget/fiscal year 2025.
(not 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	6.842 mills	11,678,198
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	6.842 mills	11,678,198
3. General Obligation Bonds and Interest ^J	mills	\$
4. Contractual Obligations ^K	mills	\$
5. Capital Expenditures ^L	mills	\$
6. Refunds/Abatements ^M	.006 mills	\$ 10,241
7. Other ^N (specify): <u>Gallagher Tax Adjustment</u>	.348 mills	\$ 593,980
	mills	\$
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	7.196 mills	\$12,282,419

Contact person: Karl Bauer Daytime phone: (970) 748-4765
(print)

Signed:  Title: General Manager and Fire Chief

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).

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Eagle County, Colorado.

On behalf of the Eagle River Fire Protection District, 142
(taxing entity)^A

the Board of Directors
(governing body)^B

of the Eagle River Fire Protection District
(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 1,758,315,270 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: \$ 1,706,839,780 (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

Submitted: 12/10/2024 for budget/fiscal year 2025.
(not 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	_____ mills	\$ _____
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< _____ > mills	\$ < _____ >
SUBTOTAL FOR GENERAL OPERATING:	<input type="text"/> mills	\$ <input type="text"/>
3. General Obligation Bonds and Interest ^J	<u>.761</u> mills	\$ <u>1,298,905</u>
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	_____
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<input type="text"/> <u>.761</u> mills	\$ <input type="text"/> <u>\$1,298,905</u>

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.

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).

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^j:

- | | | |
|----|-------------------|---|
| 1. | Purpose of Issue: | Construct new fire stations and training facility |
| | Series: | 2016 |
| | Date of Issue: | July 26, 2016 |
| | Coupon Rate: | 2%-4% |
| | Maturity Date: | 12/01/2046 |
| | Levy: | .761 |
| | Revenue: | \$1,298,905 |
| | | |
| 2. | Purpose of Issue: | _____ |
| | Series: | _____ |
| | Date of Issue: | _____ |
| | Coupon Rate: | _____ |
| | Maturity Date: | _____ |
| | Levy: | _____ |
| | Revenue: | _____ |

CONTRACTS^k:

- | | | |
|----|----------------------|-------|
| 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	Arrow XT 4X4 PUC Pumper (U.S. Bancorp)	General Obligation Bonds, Series 2016 (Zions Bank)	Total
2023	(108,939.00)	(1,294,850.00)	(1,403,789.00)
2024	(108,939.00)	(1,297,650.00)	(1,406,589.00)
2025	-	(1,299,450.00)	(1,299,450.00)
2026	-	(1,295,250.00)	(1,295,250.00)
2027	-	(1,295,250.00)	(1,295,250.00)
2028	-	(1,299,250.00)	(1,299,250.00)
2029	-	(1,297,050.00)	(1,297,050.00)
2030	-	(1,298,850.00)	(1,298,850.00)
2031	-	(1,299,450.00)	(1,299,450.00)
2032	-	(1,298,850.00)	(1,298,850.00)
2033	-	(1,295,000.00)	(1,295,000.00)
2034	-	(1,295,550.00)	(1,295,550.00)

* General Obligation Bonds, Series 2016 Debt Service Requirements through 2046