

Agenda adjustments as per the Board Meeting – highlighted in yellow

Glacier View Fire Protection District

Agenda

November 14th at 7:00pm

Call to Order – Roll Call

Confirm there are no changes to the Agenda

The Zoom Meeting WILL BE recorded

1. Secretary's Report – ACTION: Approve as presented

BOARD APPROVAL - SPECIAL Meeting Minutes – October 3rd, 2022

BOARD APPROVAL – Board Meeting Minutes – October 10th, 2022

2. Treasurer's Report – ACTION: Approve as presented

(a) Balance Sheet – As of October 2022

(b) P&L – Detail – October 2022

(c) Checks Over \$1000 – October 2022

(d) P&L - Budget vs. Monthly Actual Budget – October 2022

(e) P&L – Budget Overview vs. Actual +/- Year-to-Date – October 2022

(f) FirstBank Visa – As of October 2022

(g) Donation Report – October 2022

(h) Money Market Transfers for October – Interest Only

10-year Capital Equipment Plan – Approved vs Expanded - Discussion

3. Chief's Report – Chief Report Submitted to Board

4. District Administrator's Report – District Administrator report submitted to the Board

5. Committee Reports:

a. **Budget Committee** – (Dave Burk, Dan Knox, David Thompson, Cheryl Franz, Fred Delano, Operations Member)

BOARD APPROVAL RESOLUTIONS – See list under Board Actions.

b. **Campaign Committee** – (Randy Golden, Kathy Hudson, Henry Hudson) Election Outcome

c. **Financial Procedure Committee** – Nothing to report this month

d. **Alliance Committee** – (Warren Jones – coordinator) Report submitted to Board

e. Apparatus Committee – (Ron Lindroth, Dan Knox, Jim Perry)

6. Unfinished Business:

Generator – Update in District Administrator Report

7. New Business:

1.15 Mill Levy - Building Maintenance Reserve
Building Security
SOG's

8. BOARD ACTION:

BOARD APPROVAL - SPECIAL Meeting Minutes – October 3rd, 2022

BOARD APPROVAL - Board Meeting Minutes – October 10th, 2022

BOARD APPROVAL - Treasurer's Report

BOARD APPROVAL - MM Annual Transfers

BOARD APPROVAL - Change of Date for December Board Meeting

BOARD APPROVAL - Statement of Budget Assumptions

BOARD APPROVAL - Formal adoption of the 2023 Budget

BOARD APPROVAL - RESOLUTION TO ADOPT BUDGET FOR 2023

BOARD APPROVAL - RESOLUTION TO SET MILL LEVIES

BOARD APPROVAL - RESOLUTION TO APPROPRIATE SUMS OF MONEY FOR BUDGET YEAR 2023

BOARD APPROVAL - Building Security Policy

During Public Comment there will be three minutes per person. The Board cannot get into a discussion about an item. If the Board feels the item needs to move forward it will then be put on a future agenda. For clarification, a public member speaking will need to identify who they are representing; community member or GVM HOA Board member, etc.

9. Public Comment:

10. Director Comment:

11. Adjournment

Next Scheduled Board Meeting: Monday, December 19th, 2022 at 7:00PM



Board Approved 11/14/2022

Glacier View Fire Protection District

1414 Green Mountain Dr. • Livermore • Colorado • 80536

SPECIAL BOARD MEETING

October 3rd, 2022 at 7:00pm

GVFPD SPECIAL Board Meeting was called to order at 7:00 PM via in-person and ZOOM

Board of Directors present: President Dave Burk, Vice President Bill Salmon and Secretary Ron Lindroth via Zoom

Excused Absence: Treasurer David Thompson

Absent: Director Steve Groetke

Fire Department Members: Assistant Chief Peter Henderson

Fire Adapted Community Alliance (FACA) members present: Project Manager Warren Jones

Public members: Coalition for the Poudre River Watershed (CPRW) – Daniel Bowker

1. **FACA Grant Discussion** – Report presented as submitted by project manager Warren Jones.

The purpose of the meeting was to bring the Board up to date on the grant application and to ask the Board for a letter of support to the National Forest Foundation. This is a grant application to the Community Wildfire Defense Grant at the National Level administered by the State Forest Service. The grant application is in process and is due Friday, October 7.

Warren noted that this is a five-year grant, and the district will not receive any funds. The National Forest Foundation (NFF) will be receiving the funding and dispersing it into the different projects.

Secretary Lindroth suggested looking to the State Game & Fish and Nature Conservancy for support on this project since some of their property borders the district. Warren stated that the State was involved in the CWPP project but not in the grant process. Assistant Chief Henderson stated that Department of Fire Prevention and Control (DFPC) manages fire and fuel treatments on State Wildlife properties, and he could run it by the people in his office. Daniel Bowker stated that Larimer Conservation District is working with some of the properties now and are a part of the watershed collaborative.

Warren expressed the committee's Guiding Principles for moving forward:

1. Capacity building – money, time, people
2. Collaboration and Teamwork – National and local level
3. Timing and Phases – Five-year program
4. Tie to the CWPP – a requirement for most grants
5. Realistic Execution on projects
6. Life Safety – fuel safety, home hardening
7. Supporting firefighting effectiveness in the field – fuel treatment, roadway treatment for less risk of community and firefighting safety

Following are the changes made to the Project Description from the original document submitted.

1. Item 1 - A 1 FTE program coordinator to be hired through CPRW to work within GVFPD and the five-year performance period cost will be \$360,000.
2. Item 7 - Warren stated that the prescribed fire training for GVFPD and community members would be deleted as it was decided that this part of the grant is not viable right now and that there are many other organizations that have the capability, and we do not need to be involved in that process.
3. Item 8 – Warren noted that after an updated estimate of the Evacuation project the cost would increase by \$10K to \$35K.

President Burk entertained a motion to support the grant application as presented with the changes that were indicated. Secretary Lindroth accepted the motion. Vice President Salmon seconded. Call for discussion, no further discussion. All in favor, the motion carried.

Daniel Bowker spoke on collaborative crews and local crews that are projected to help in the field for mitigation on private properties and provide slash work.

Public Comments:

Warren felt that we are doing the right thing for the community.

Daniel added that GVFPD invested a lot of money in the CWPP and these projects will be a huge return on our investment. He thanked the Board for their support and allowing them to explain the grant process and projects. He is looking forward to building a partnership.

Assistant Chief Henderson thanked the Board for supporting the grant.

Mr. Petrie commented that he has measured the GVM roadways and noted that the average roadway in GVM is 16 ft wide with a few places that go up to 20 ft in width. He recommended that the roadways be worked with as currently established and suggested that if there is 16 ft of roadway than we take out things that are 8 ft on either side and that would give us 30ft of open space along the roadways. He stated it would be fair to everyone and no one would feel encroached upon. He does not agree with a 60 ft swath throughout the community as that would take away from the charm and beauty of the area.

Board comments:

Vice President Salmon appreciated the expertise involved in this project and thanked Daniel for his involvement in the grant. He stressed that this is the time to make a difference and that with the money from the grant we will be able to do that. He welcomed continued conversation as this grant moves forward.

Secretary Lindroth expressed his appreciation for the expertise and their willingness to take on the project. He thanked everyone for their time.

President Burk appreciated the amount of work from the start of the CWPP to the implementation. He mentioned that it is a huge opportunity for the district to get the additional money from the grant that we would not have a chance of getting outside of this collaboration. He thanked everyone for their collaboration and coordination. He looks forward to seeing some of the projects take place.

President Burk motioned to adjourn the meeting at 7:58 PM. Secretary Lindroth accepted the motion. Vice President Salmon seconded. Call for discussion, no further discussion. All in favor, the motion carried.

Respectfully submitted by
Cheryl Franz
District Administrator



Board Approved 11/14/2022

Glacier View Fire Protection District

1414 Green Mountain Dr. • Livermore • Colorado • 80536

October 10th at 7:05pm

Meeting was called to order at 7:00 PM via in-person and ZOOM

Board of Directors present: President Dave Burk, Treasurer David Thompson, and Director Steve Groeteke, Vice President Bill Salmon and Secretary Ron Lindroth via Zoom

Fire Department members present: Chief Dan Knox via Zoom, Assistant Chief Jim Perry, Assistant Chief Warren Jones, District Administrator Cheryl Franz

Public members: 4

Confirm no changes made to the Agenda

Chief's Report was moved to the beginning of the Board Meeting.

- 1. Chief's Report:** Chief Report presented as submitted to Board.
Chief Knox spoke on the 5th wheel trailer fire as presented in his report.

Chief Knox addressed the additional document on the GVFPD non-emergency support group. This will be added to the minutes. For clarification, PIO stands for Public Information Officer. This person would be a part of the support group. It was decided that the Handbook Committee will get back together to discuss and create an additional handbook for non-emergency support volunteers and will include the Fire Adapted Community Alliance. Chief Knox will develop a draft for review and get with the Board liaisons if necessary.

Chief Knox asked the Board to put together a committee for the replacement of the district's Type 1 pumper along with Assistant Chief Perry. Secretary Lindroth volunteered to join this committee and can add some incite based on the needs of the district. President Burk asked the committee to come back in November and address the effect the pumper would create to the Capital Equipment Replacement Plan and reasons why the Capital Equipment Replacement Plan should be modified from its original.

- 2. Secretary's Report:** Report was submitted and made part of the Board Packet.
President Burk made a motion to approve the September 5th Special Board Meeting Minutes, the September 12th Budget Work Session Minutes, and the September 12th Board Meeting Minutes. Vice President Salmon accepted the motion. Treasurer Thompson seconded. Call for discussion. No discussion. All in favor, the motion carried.

- 3. Treasurer's Report:** Report submitted and made part of the Board Packet. Treasurer Thompson reviewed the Annual P & L noting that item 519 CWPP – The Ember Alliance was funded by the Cameron Peak Fire Donations. Under 668 Vehicles – E1 - There was a repair for the pump valve and motor. 669 Tender 1 – A fuel injector pump was installed, 699 Equipment Purchases – This was a Firehouse Grant purchase back in June for extrication equipment.

Treasurer Thompson reviewed Checks Over \$1K – \$1,257 to The Supply Cache for bladder bag packs for water storage and usage on small ground fires. \$4,101 – Bay door repair. \$1,450 – EMS Conference for 5 EMT's. \$5,214 for T1 fuel injector pump installation. \$8,760 was issued to Poudre Valley Coop which was a Board approval in September for an annual prepay contract on 4000 gallons of propane, \$19,601 was for the payoff of the station 1 building and interest. He noted that approximately \$5K is an expense that comes out of our budget. The rest is shown on the Balance Sheet and is a reduction of our debt. \$1,145 is from the LCFG (fire grant) for a stokes basket. \$2,359.50 was paid to Ireland Stapleton for Election Costs and the additional HB Review. FirstBank Visa had \$1,175.03 in miscellaneous costs. President Burk asked if we are anticipating any more legal fees when the election is done. District Administrator Franz suggested an additional \$1K for the remainder of the year to cover any additional election costs but did not anticipate any additional legal fees.

President Burk entertained a motion to accept the Treasurer's Report as presented. Director Groeteke accepted the motion. Secretary Lindroth seconded. Call for discussion, no discussion. All in favor. The motion carried.

- 4. District Administrator Report:** Report submitted and made part of the Board Packet District Administrator Franz commented on the Election process that, as the DEO for the district, her part is complete and it has been turned over to the Campaign Committee. The newsletter has been sent out and the committee will set up a public meeting once the newsletter has been received. Mrs. Hudson commented that they have not heard anybody say that the extension of the Mill Levy was a bad thing. It was stressed that the Mill Levy is not increasing.

District Administrator Franz discussed the Lighting Project and Bid with the Board as submitted in the Board Packet. Vice President Salmon asked if the upgraded lighting could be on a timer so when the crews went out the lights would shut off automatically rather than stay on. District Administrator Franz will check on the automatic shutoff and check on any rebate programs available through REA. President Burk asked for a comparison of electrical usage after the lighting project is completed if approved. Secretary Lindroth suggested down shielded lighting for lessening night sky pollution and recommends the automatic shutoff be considered.

President Burk entertained a motion to approve the lighting project as presented and the additional funding request for going over budget. Treasurer Thompson accepted the motion. Director Groeteke seconded. Call for discussion, no further discussion. All in favor. The motion carried.

5. Committee Reports:

(a) **Budget Committee** – (Dave Burk, Dan Knox, David Thompson, Cheryl Franz, Fred Delano, Ops member) President Burk thanked the Budget Committee for the work and preparation in this budget presentation. He highlighted that the information from the Board regarding the Alliance budget requests have been adjusted and integrated into the 2023 budget. He also noted that the budget took 8% for the CPI for salaries and included that in the 2023 budget. President Burk stated the Budget Committee is comfortable in recommending the 2023 Proposed Budget. He noted the new section in the Budget for the Alliance-Wildfire Prevention, and that it will replace the Firewise line item. He mentioned the increase to the Capital Equipment Replacement Plan for \$30,000 to help keep the plan in the black.

Fred reviewed the draft notes from the last Budget meeting. He highlighted the projected carryover to the 2023 Budget as \$166,209. He mentioned that the purchase of a new stretcher was moved from 2022 to 2023 by the Chief. Fred added recommendations from the Budget Committee to the Board for an increase of \$30,000 as a transfer to the Capital Equipment Replacement Plan and recommended retaining \$32,496 of the 1.15 Mill Levy to be put into a Building Maintenance Reserve. Treasurer Thompson suggested changing the Building Maintenance to a Building Reserve or Facilities Reserve. Fred stated that the \$32,496 would be accounted for through 2024 and will end unless the Mill Levy extension passes at the November Election. Secretary Lindroth suggested having three Reserve accounts – Operations, Apparatus Reserve, and a Facilities Capital Reserve. Fred noted a change to the definitions when submitting the budget to DOLA. Secretary Lindroth will send language on the Facilities Capital Reserve to District Administrator Franz. President Burk asked the Board for an approval of the numbers for the 2023 Budget and the definitions will be presented at the November meeting. Director Groeteke recommended noting the changed titles by stating what they were prior to 2022 and what the new title is effective in 2023.

President Burk entertained a motion to approve the Budget as presented with the caveat of the changes that Secretary Lindroth has proposed and for him to get with District Administrator Franz and Treasurer Thompson on changes to the definitions. Treasurer Thompson accepted the Motion. Secretary Lindroth seconded. Call for discussion, no further discussion. All in favor. The motion carried.

(b) **Sunset Election Committee** – (Cheryl Franz, David Thompson, Dan Knox) (Campaign Committee – Randy Golden, Henry Hudson, Kathy Hudson) Report submitted in District Administrator Report. Mr. Hudson commented that they would conduct a public meeting soon.

(c) **Financial Procedures Committee**– (David Thompson, Dan Knox, Cheryl Franz, Steve Groeteke) Nothing to report.

6. Unfinished Business:

- a. SOGS – Chief Knox will present at the November Board Meeting
- b. NLCERA – Submitted in the Chief’s Report
- c. Generator - Submitted in the District Administrator Report

7. New Business:

- a. **Lighting Project** – Presented in District Administrator Report
- b. **Agenda Discussion** – President Burk wanted to make sure the Board was comfortable with the way the agenda was being presented. Vice President Salmon liked the agenda and stated that if there was an action item he could easily go back to where it was referenced on the agenda. Treasurer Thompson suggested discussing the unfinished business and new business under the sections where they are listed on the agenda especially if there is an action taking place as some reports do not list any action items needed, but an approval is asked for during the Board meeting. Vice President Salmon agreed and suggested that all action items be placed at the end of the agenda. All action items will be placed at the end of the agenda. President Burk asked for the Chief and Alliance Coordinator to let the District Administrator know if they have an action item when submitting their reports so it can be listed on the agenda.

8. Public Comment:

Mr. Hudson thanked the Board for their support letter on the grant.

Assistant Chief Jim Perry thanked the Board for forming the Apparatus Committee.

9. Directors Comments:

Vice President Salmon shared his appreciation for the good work going on and noted the big task that the Budget Committee has as they bring the budget forward every year and thanked the committee. He recognized Operations and the work being performed on new documents that will help guide the department. He thanked the community members and new committee that is being formed as they search for new apparatus. He stated that it is an honor to be here.

Secretary Lindroth agreed with Vice President Salmon and stated that it is a pleasure to be on the Board. He shared that he attended the State Chief’s Conference in Montana and learned that getting the SAFER and AFG Grants next year may be more difficult than what we are used to getting, but they are making a third grant opportunity and they are putting in \$1bil for fire station building. He will be watching this as it would be a good source of revenue for GVFPD for an additional station. He will keep the Board updated. Secretary Lindroth mentioned that the price for new apparatus in high and used apparatus is getting harder to come by, so he stated that we need to move quickly if there is an opportunity to purchase a used piece of equipment. He is happy to work with the committee and will look at the needs of the department and do the research with the connections he has.

Director Groeteke expressed his appreciation for Operations and everything they do on calls and the Budget Committee for the work they on the budget. He is excited for the benefit that GVFPD will get from the grant discussed at the Special Board Meeting if it goes through.

(Director's Comments – continued)

Treasurer Thompson expressed his appreciation to the Budget Committee, especially Fred, and the Sunset/Campaign Committee.

President Burk shared that there continues to be a lot of moving parts and thanked everyone for the work they have done. He is very appreciative. He is looking forward for the new handbook review and SOG completion. He thanked the public for attending.

Adjournment: President Burk made a motion to adjourn the meeting at 08:20 PM. Vice President Salmon accepted the motion. President Burk seconded. Call for any further discussion, no discussion. All in favor. Meeting adjourned.

Respectfully submitted by
Cheryl Franz
District Administrator

Next Scheduled Meetings: Monday, November 14th, 2022
Board Meeting 7:00PM - in-person - Station 1

GLACIER VIEW FIRE PROTECTION DISTRICT

Balance Sheet

As of October 31, 2022

11/03/22

Accrual Basis

	<u>Oct 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
106 · Operating Account	302,690.63
116 · Money Market Account	253,563.95
Total Checking/Savings	<u>556,254.58</u>
Other Current Assets	
145 · Grants Receivable	7,526.00
Total Other Current Assets	<u>7,526.00</u>
Total Current Assets	563,780.58
Fixed Assets	
152 · Building	304,013.86
154 · Fire Fighting Equipment	189,337.44
164 · Trucks	733,147.40
185 · Accumulated Depreciation	-796,572.47
Total Fixed Assets	<u>429,926.23</u>
TOTAL ASSETS	<u>993,706.81</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
240 · Payroll Liabilities	626.06
Total Other Current Liabilities	<u>626.06</u>
Total Current Liabilities	626.06
Long Term Liabilities	
235 · Building Loan	-77.84
Total Long Term Liabilities	<u>-77.84</u>
Total Liabilities	548.22
Equity	
300 · Fund Balance	769,046.23
32000 · Retained Earnings	110,382.33
Net Income	113,730.03
Total Equity	<u>993,158.59</u>
TOTAL LIABILITIES & EQUITY	<u>993,706.81</u>

10:41 AM

GLACIER VIEW FIRE PROTECTION DISTRICT

Profit & Loss Detail

October 2022

11/03/22

Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount
Ordinary Income/Expense						
Income						
401 · Property Taxes						
Deposit	10/11/2022	DEP	Larimer County Treasury	Current Year Tax Sep ...	106 · Ope...	1,722.07
Total 401 · Property Taxes						1,722.07
402 · Auto Taxes						
Deposit	10/11/2022	DEP	Larimer County Treasury	Specific Ownership Ta...	106 · Ope...	2,193.51
Total 402 · Auto Taxes						2,193.51
403 · Bldg Levy (1.150 Mill for 2017)						
Deposit	10/11/2022	DEP	Larimer County Treasury	Bldg Levy (1.15 Mill) S...	106 · Ope...	188.61
Total 403 · Bldg Levy (1.150 Mill for 2017)						188.61
420 · Donations						
Deposit	10/05/2022	DEP	B Overbeck	Donation	106 · Ope...	100.00
Total 420 · Donations						100.00
440 · Interest Income						
Deposit	10/11/2022	DEP	Larimer County Treasury	Current Tax Coll-Inter...	106 · Ope...	83.83
Total 440 · Interest Income						83.83
Total Income						4,288.02
Expense						
502 · Accounting						
Check	10/27/2022	2911	First Bank	Payroll - emp Intuit - C...	106 · Ope...	4.00
Total 502 · Accounting						4.00
503 · Office PC/Printer Supplies						
Check	10/27/2022	2911	First Bank	Ink - HP, Speaker - C...	106 · Ope...	148.34
Total 503 · Office PC/Printer Supplies						148.34
505 · Admin (Supplies)						
513 · Telephone Expense						
Check	10/11/2022	EFT	Century Link	Bill Date 9/19/2022	106 · Ope...	200.48
Check	10/20/2022	EFT	Century Link	Bill Date 10/01/2022	106 · Ope...	66.11
Total 513 · Telephone Expense						266.59
505 · Admin (Supplies) - Other						
Check	10/27/2022	2911	First Bank	misc - Google Storage...	106 · Ope...	300.87
Total 505 · Admin (Supplies) - Other						300.87
Total 505 · Admin (Supplies)						567.46
506 · FF Administration						
Check	10/27/2022	2911	First Bank	flashdrives for HB - C...	106 · Ope...	103.14
Check	10/27/2022	2912	Larimer Cnty Dept of Health & ...	R3 - Annual License R...	106 · Ope...	100.00
Total 506 · FF Administration						203.14
510 · LCT Fees						
Deposit	10/11/2022	DEP	Larimer County Treasury	Current Year Fees Se...	106 · Ope...	39.90
Total 510 · LCT Fees						39.90
516 · Pinnacol Insurance - Expense						
Check	10/18/2022	2910	Pinnacol Assurance	Liab Ins - Pmt 4 of 4 l...	106 · Ope...	425.00
Total 516 · Pinnacol Insurance - Expense						425.00
520 · Payroll Tax Expense						
Paycheck	10/27/2022	2915	Cheryl A Franz		106 · Ope...	0.00
Paycheck	10/27/2022	2915	Cheryl A Franz		106 · Ope...	124.12

GLACIER VIEW FIRE PROTECTION DISTRICT

Profit & Loss Detail

October 2022

11/03/22

Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount
Paycheck	10/27/2022	2915	Cheryl A Franz		106 · Ope...	29.03
Paycheck	10/27/2022	2915	Cheryl A Franz		106 · Ope...	0.00
Paycheck	10/27/2022	2916	Edwin V Sather Jr.		106 · Ope...	0.00
Paycheck	10/27/2022	2916	Edwin V Sather Jr.		106 · Ope...	33.76
Paycheck	10/27/2022	2916	Edwin V Sather Jr.		106 · Ope...	7.90
Paycheck	10/27/2022	2916	Edwin V Sather Jr.		106 · Ope...	0.00
Total 520 · Payroll Tax Expense						194.81
522 · FF/EMS Reimbursement						
Check	10/01/2022	2815	Andy Brown - Expense Reimbur...	FF reimbursement Q...	106 · Ope...	150.00
Check	10/05/2022	2883	Dan Knox - FF Reimbursement	Qtr 3 - FF Reimb	106 · Ope...	250.00
Check	10/05/2022	2884	Jim Perry - FF Reimbursement	Qtr 3 - FF Reimb	106 · Ope...	350.00
Check	10/05/2022	2885	Warren Jones - FF Reimburse...	Qtr 3 - FF Reimb	106 · Ope...	450.00
Check	10/05/2022	2886	Peter Henderson - FF Reimbur...	Qtr 3 - FF Reimb	106 · Ope...	375.00
Check	10/05/2022	2887	Bridget Knox - FF Reimburse...	Qtr 3 - FF Reimb	106 · Ope...	500.00
Check	10/05/2022	2888	Chris Serafin - FF Reimburse...	Qtr 3 - FF Reimb	106 · Ope...	225.00
Check	10/05/2022	2889	Lynn Creekmore - FF Reimbur...	Qtr 3 - FF Reimb	106 · Ope...	325.00
Check	10/05/2022	2890	Drake Dayton - FF Reimburse...	Qtr 3 - FF Reimb	106 · Ope...	125.00
Check	10/05/2022	2891	Steven Leenerts - FF Reimbur...	Qtr 3 - FF Reimb	106 · Ope...	175.00
Check	10/05/2022	2892	Cheryl Franz - FF Reimburse...	Qtr 3 - FF Reimb	106 · Ope...	250.00
Check	10/05/2022	2893	Theresa Simmons - FF Reimbu...	Qtr 3 - FF Reimb	106 · Ope...	100.00
Check	10/05/2022	2894	Andy Brown - FF Reimbursement	Qtr 3 - FF Reimb	106 · Ope...	250.00
Check	10/05/2022	2895	Mike Leaverton - FF Reimburse...	Qtr 3 - FF Reimb	106 · Ope...	225.00
Check	10/05/2022	2896	Art Jossart - FF Reimbursement	Qtr 3 - FF Reimb	106 · Ope...	300.00
Check	10/05/2022	2897	Casey Johnson - FF Reimburse...	Qtr 3 - FF Reimb	106 · Ope...	400.00
Check	10/05/2022	2898	Josh Kasik - FF Reimbursement	Qtr 3 - FF Reimb	106 · Ope...	250.00
Check	10/05/2022	2899	Jessica Fritts - FF Reimburse...	Qtr 3 - FF Reimb	106 · Ope...	205.00
Check	10/05/2022	2900	Eric Ford - FF Reimbursement	Qtr 3 - FF Reimb	106 · Ope...	80.00
Total 522 · FF/EMS Reimbursement						4,985.00
525 · Payroll and Benefits						
Paycheck	10/27/2022	2915	Cheryl A Franz		106 · Ope...	2,002.00
Paycheck	10/27/2022	2916	Edwin V Sather Jr.		106 · Ope...	544.50
Total 525 · Payroll and Benefits						2,546.50
527 · Newsletter						
Check	10/13/2022	2903	United Mailing	Fall Newsletter - Inv 1...	106 · Ope...	602.57
Check	10/13/2022	2904	Enhance Printing	Fall Newsletter - Printi...	106 · Ope...	567.00
Total 527 · Newsletter						1,169.57
528 · Election Costs						
Check	10/27/2022	2911	First Bank	postage for ballots - C...	106 · Ope...	120.00
Total 528 · Election Costs						120.00
600 · Stations						
636 · Utilities-Electric						
Check	10/06/2022	EFT	Poudre Valley REA	Bill Date 9/20/2022	106 · Ope...	111.45
Check	10/06/2022	EFT	Poudre Valley REA	Bill Date 9/20/2022	106 · Ope...	29.00
Total 636 · Utilities-Electric						140.45
Total 600 · Stations						140.45
601 · Fire Fighting Supplies						
605 · FF Supplies						
Check	10/18/2022	2909	The Supply Cache	Knee Boards - Non St...	106 · Ope...	279.97
Check	10/27/2022	2911	First Bank	drinks/snacks - CCCF	106 · Ope...	116.58
Total 605 · FF Supplies						396.55
606 · Wildland Gear						
Check	10/13/2022	2905	The Supply Cache	WL Boots - Fritts - Inv ...	106 · Ope...	399.95
Total 606 · Wildland Gear						399.95
607 · Personal Protection Equip						

10:41 AM

GLACIER VIEW FIRE PROTECTION DISTRICT

11/03/22

Profit & Loss Detail

Accrual Basis

October 2022

Type	Date	Num	Name	Memo	Split	Amount
Check	10/05/2022	2881	The Supply Cache	safety glasses (50) Inv...	106 · Ope...	429.49
Check	10/05/2022	2882	ROI Fire & Ballistic Equipment, ...	SCBA Flow Test - In...	106 · Ope...	765.00
Total 607 · Personal Protection Equip						1,194.49
Total 601 · Fire Fighting Supplies						1,990.99
626 · FF - Wildland Fire Expense						
Check	10/05/2022	2880	Darley	Adapter - Inv 17477158	106 · Ope...	77.63
Check	10/13/2022	2906	The Supply Cache	WL Supplies - Inv 294...	106 · Ope...	333.85
Total 626 · FF - Wildland Fire Expense						411.48
631 · Pension Contribution						
Check	10/13/2022	ACH	Fire & Police Pension Assoc of ...	FPPA Annual Contribu...	106 · Ope...	5,900.00
Total 631 · Pension Contribution						5,900.00
650 · Training						
651 · EMS Training						
Check	10/27/2022	2911	First Bank	room deposit for EMS...	106 · Ope...	777.48
Total 651 · EMS Training						777.48
652 · FF Training						
Check	10/13/2022	2901	Warren Jones - Exp Reimb	Meals/mileage - State ...	106 · Ope...	318.80
Check	10/13/2022	2902	Dan Knox - Exp Reimb	Meals/mileage - State ...	106 · Ope...	250.60
Check	10/13/2022	2907	Red Feather Lakes Fire PD	lunch for training 9-24...	106 · Ope...	125.00
Check	10/27/2022	2911	First Bank	reg for chief conf - CC...	106 · Ope...	157.73
Total 652 · FF Training						852.13
Total 650 · Training						1,629.61
660 · Vehicles						
662 · Fuel Expense						
Check	10/27/2022	2914	Glacier View Road & Recreation	Fuel - Stmt date 10/20...	106 · Ope...	909.29
Total 662 · Fuel Expense						909.29
668 · R&M 1995 Pierce International						
Check	10/05/2022	2879	Beck's Automotive	Engine 1 - diagnose b...	106 · Ope...	115.00
Total 668 · R&M 1995 Pierce International						115.00
Total 660 · Vehicles						1,024.29
699 · Equipment Expense						
698 · Equipment Purchase						
Check	10/10/2022	2846	Darley	Shipping (hose reel) - ...	106 · Ope...	973.68
Check	10/18/2022	2908	Fire Safety USA	LCFG - Ice Rescue Su...	106 · Ope...	1,749.90
Total 698 · Equipment Purchase						2,723.58
699 · Equipment Expense - Other						
Check	10/27/2022	2913	CoPro	Shipping Charge on E...	106 · Ope...	226.47
Total 699 · Equipment Expense - Other						226.47
Total 699 · Equipment Expense						2,950.05
Total Expense						24,450.59
Net Ordinary Income						-20,162.57
Other Income/Expense						
Other Income						
441 · MM interest income						
Deposit	10/13/2022			Interest	116 · Mon...	52.05
Total 441 · MM interest income						52.05

10:41 AM

11/03/22

Accrual Basis

GLACIER VIEW FIRE PROTECTION DISTRICT

Profit & Loss Detail

October 2022

Type	Date	Num	Name	Memo	Split	Amount
Total Other Income						52.05
Other Expense						
750 · Depreciation Expense						
General Jour...	10/20/2022	107		Depreciation Expense ...	185 · Acc...	5,367.35
Total 750 · Depreciation Expense						5,367.35
Total Other Expense						5,367.35
Net Other Income						-5,315.30
Net Income						-25,477.87

10:39 AM

11/03/22

Accrual Basis

GLACIER VIEW FIRE PROTECTION DISTRICT

Check Over \$1000

October 2022

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
Oct 22	10/13/2022	ACH	Fire & Police Pension Asso...	-5,900.00
	10/18/2022	2908	Fire Safety USA	-1,749.90
	10/25/2022	E-pay	United States Treasury	-1,553.56
	10/27/2022	2911	First Bank	-1,728.14
	10/27/2022	2915	Cheryl A Franz	-1,695.85
Oct 22				<u>-12,627.45</u>

GLACIER VIEW FIRE PROTECTION DISTRICT
Profit & Loss Budget vs. Actual Monthly Budget
October 2022

11/03/22

Accrual Basis

	Oct 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
401 · Property Taxes	1,722.07	1,722.00	0.07	100.0%
402 · Auto Taxes	2,193.51	0.00	2,193.51	100.0%
403 · Bldg Levy (1.150 Mill for 2017)	188.61	189.00	-0.39	99.8%
415 · Contract & Agreements	0.00	0.00	0.00	0.0%
420 · Donations	100.00	0.00	100.00	100.0%
421 · Fund Raising	0.00	0.00	0.00	0.0%
422 · Equipment Grant	0.00	0.00	0.00	0.0%
425 · Firewise Donations	0.00	0.00	0.00	0.0%
440 · Interest Income	83.83	0.00	83.83	100.0%
450 · Miscellaneous/Reimb Income	0.00	0.00	0.00	0.0%
Total Income	4,288.02	1,911.00	2,377.02	224.4%
Expense				
502 · Accounting	4.00	4.00	0.00	100.0%
503 · Office PC/Printer Supplies	148.34	148.00	0.34	100.2%
505 · Admin (Supplies)				
513 · Telephone Expense	266.59	267.00	-0.41	99.8%
505 · Admin (Supplies) - Other	300.87	28.00	272.87	1,074.5%
Total 505 · Admin (Supplies)	567.46	295.00	272.46	192.4%
506 · FF Administration	203.14	203.00	0.14	100.1%
509 · Bldg Interest	0.00	0.00	0.00	0.0%
510 · LCT Fees	39.90	40.00	-0.10	99.8%
515 · General Insurance	0.00	0.00	0.00	0.0%
516 · Pinnacol Insurance - Expense	425.00	425.00	0.00	100.0%
517 · Firewise Expense	0.00	0.00	0.00	0.0%
520 · Payroll Tax Expense	194.81	195.00	-0.19	99.9%
522 · FF/EMS Reimbursement	4,985.00	4,985.00	0.00	100.0%
525 · Payroll and Benefits	2,546.50	2,547.00	-0.50	100.0%
526 · Legal Expense	0.00	0.00	0.00	0.0%
527 · Newsletter	1,169.57	1,170.00	-0.43	100.0%
528 · Election Costs	120.00	120.00	0.00	100.0%
530 · Appreciation	0.00	0.00	0.00	0.0%
531 · Bldg Maintenance / Repair	0.00	0.00	0.00	0.0%
540 · Communications	0.00	0.00	0.00	0.0%
570 · EMS Supplies	0.00	0.00	0.00	0.0%
600 · Stations				
636 · Utilities-Electric	140.45	74.00	66.45	189.8%
637 · Utilities - Propane	0.00	0.00	0.00	0.0%
Total 600 · Stations	140.45	74.00	66.45	189.8%
601 · Fire Fighting Supplies				
605 · FF Supplies	396.55	397.00	-0.45	99.9%
606 · Wildland Gear	399.95	400.00	-0.05	100.0%
607 · Personal Protection Equip	1,194.49	1,195.00	-0.51	100.0%
Total 601 · Fire Fighting Supplies	1,990.99	1,992.00	-1.01	99.9%
626 · FF - Wildland Fire Expense	411.48	411.00	0.48	100.1%
630 · Pension Trust Expense	0.00	0.00	0.00	0.0%
631 · Pension Contribution	5,900.00	5,900.00	0.00	100.0%
650 · Training				
651 · EMS Training	777.48	777.00	0.48	100.1%
652 · FF Training	852.13	852.00	0.13	100.0%
654 · Admin Staff & Board Training	0.00	0.00	0.00	0.0%
Total 650 · Training	1,629.61	1,629.00	0.61	100.0%
660 · Vehicles				
662 · Fuel Expense	909.29			
668 · R&M 1995 Pierce International	115.00			
660 · Vehicles - Other	0.00	0.00	0.00	0.0%

GLACIER VIEW FIRE PROTECTION DISTRICT
Profit & Loss Budget vs. Actual Monthly Budget
October 2022

	Oct 22	Budget	\$ Over Budget	% of Budget
Total 660 · Vehicles	1,024.29	0.00	1,024.29	100.0%
699 · Equipment Expense				
697 · Equipment Maintenance	0.00	0.00	0.00	0.0%
698 · Equipment Purchase	2,723.58	0.00	2,723.58	100.0%
699 · Equipment Expense - Other	226.47	2,950.00	-2,723.53	7.7%
Total 699 · Equipment Expense	2,950.05	2,950.00	0.05	100.0%
700 · Unplanned Grant Share	0.00	0.00	0.00	0.0%
Total Expense	24,450.59	23,088.00	1,362.59	105.9%
Net Ordinary Income	-20,162.57	-21,177.00	1,014.43	95.2%
Other Income/Expense				
Other Income				
441 · MM interest income	52.05			
Total Other Income	52.05			
Other Expense				
750 · Depreciation Expense	5,367.35			
Total Other Expense	5,367.35			
Net Other Income	-5,315.30			
Net Income	-25,477.87	-21,177.00	-4,300.87	120.3%

GLACIER VIEW FIRE PROTECTION DISTRICT
Profit & Loss Budget Overview vs Actual +/- Year to Date
January through December 2022

	Jan - Dec 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
401 · Property Taxes	297,560.72	299,802.00	-2,241.28	99.3%
402 · Auto Taxes	19,689.39	12,000.00	7,689.39	164.1%
403 · Bldg Levy (1.150 Mill for 2017)	32,589.94	32,836.00	-246.06	99.3%
415 · Contract & Agreements	525.00	500.00	25.00	105.0%
420 · Donations	3,125.00	3,000.00	125.00	104.2%
421 · Fund Raising	1,089.82	1,000.00	89.82	109.0%
422 · Equipment Grant	16,507.56	6,000.00	10,507.56	275.1%
425 · Firewise Donations	840.00	500.00	340.00	168.0%
430 · Equipment / Land Sales	2,400.00			
440 · Interest Income	616.32	100.00	516.32	616.3%
450 · Miscellaneous/Reimb Income	5,196.01	500.00	4,696.01	1,039.2%
Total Income	380,139.76	356,238.00	23,901.76	106.7%
Expense				
502 · Accounting	2,910.62	3,400.00	-489.38	85.6%
503 · Office PC/Printer Supplies	536.24	2,900.00	-2,363.76	18.5%
505 · Admin (Supplies)				
513 · Telephone Expense	3,009.56	4,000.00	-990.44	75.2%
505 · Admin (Supplies) - Other	1,428.78	1,000.00	428.78	142.9%
Total 505 · Admin (Supplies)	4,438.34	5,000.00	-561.66	88.8%
506 · FF Administration	2,446.82	4,600.00	-2,153.18	53.2%
509 · Bldg Interest	1,358.66	2,377.72	-1,019.06	57.1%
510 · LCT Fees	6,616.44	6,858.00	-241.56	96.5%
515 · General Insurance	13,675.00	12,500.00	1,175.00	109.4%
516 · Pinnacle Insurance - Expense	1,946.00	3,000.00	-1,054.00	64.9%
517 · Firewise Expense				
518 · Firewise Expense	367.94			
519 · CWPP Expense	22,708.00			
517 · Firewise Expense - Other	0.00	2,500.00	-2,500.00	0.0%
Total 517 · Firewise Expense	23,075.94	2,500.00	20,575.94	923.0%
520 · Payroll Tax Expense	2,013.62	2,678.00	-664.38	75.2%
522 · FF/EMS Reimbursement	14,880.00	22,500.00	-7,620.00	66.1%
525 · Payroll and Benefits	26,321.90	35,000.00	-8,678.10	75.2%
526 · Legal Expense	6,206.32	6,000.00	206.32	103.4%
527 · Newsletter	2,163.80	3,000.00	-836.14	72.1%
528 · Election Costs	2,414.51	4,000.00	-1,585.49	60.4%
530 · Appreciation	282.64	4,000.00	-3,717.36	7.1%
531 · Bldg Maintenance / Repair	6,672.20	15,000.00	-8,327.80	44.5%
540 · Communications	3,063.07	5,000.00	-1,936.93	61.3%
570 · EMS Supplies	1,281.16	3,000.00	-1,718.84	42.7%
600 · Stations				
636 · Utilities-Electric	2,063.75	2,000.00	63.75	103.2%
637 · Utilities - Propane	13,834.69	6,000.00	7,834.69	230.6%
Total 600 · Stations	15,898.44	8,000.00	7,898.44	198.7%
601 · Fire Fighting Supplies				
605 · FF Supplies	1,440.84	4,000.00	-2,559.16	36.0%
606 · Wildland Gear	4,943.95	5,000.00	-56.05	98.9%
607 · Personal Protection Equip	5,628.54	10,000.00	-4,371.46	56.3%
Total 601 · Fire Fighting Supplies	12,013.33	19,000.00	-6,986.67	63.2%
625 · FF Miscellaneous Expense	46.55			
626 · FF - Wildland Fire Expense	7,853.12	10,000.00	-2,146.88	78.5%
630 · Pension Trust Expense	522.94	600.00	-77.06	87.2%
631 · Pension Contribution	5,900.00	6,000.00	-100.00	98.3%
650 · Training				
651 · EMS Training	4,613.09	5,000.00	-386.91	92.3%
652 · FF Training	2,200.64	9,500.00	-7,299.36	23.2%
654 · Admin Staff & Board Training	205.00	4,000.00	-3,795.00	5.1%

10:45 AM

11/03/22

Cash Basis

GLACIER VIEW FIRE PROTECTION DISTRICT
Profit & Loss Budget Overview vs Actual +/- Year to Date
January through December 2022

	Jan - Dec 22	Budget	\$ Over Budget	% of Budget
Total 650 · Training	7,018.73	18,500.00	-11,481.27	37.9%
660 · Vehicles				
662 · Fuel Expense	4,351.89			
668 · R&M 1995 Pierce International	5,978.12			
669 · R&M 1992 Int'l Tender 1	5,950.96			
670 · R&M 2007 Ford Tender 2	782.68			
671 · 2011 CHEV Tahoe - Squad 1	389.09			
672 · R&M 2009 Chev - Squad 2	855.51			
676 · R&M 2010 Dodge Ambulance R3	503.57			
678 · R&M Polaris UTV E706	630.42			
691 · R&M 2013 Dodge Engine 501	1,183.24			
692 · R&M 2013 Dodge Engine 502	1,368.28			
695 · R&M E302	200.00			
660 · Vehicles - Other	385.00	19,000.00	-18,615.00	2.0%
Total 660 · Vehicles	22,578.76	19,000.00	3,578.76	118.8%
699 · Equipment Expense				
697 · Equipment Maintenance	1,217.20	0.00	1,217.20	100.0%
698 · Equipment Purchase	20,626.03	0.00	20,626.03	100.0%
699 · Equipment Expense - Other	226.47	15,000.00	-14,773.53	1.5%
Total 699 · Equipment Expense	22,069.70	15,000.00	7,069.70	147.1%
700 · Unplanned Grant Share	0.00	10,000.00	-10,000.00	0.0%
Total Expense	216,204.91	249,413.72	-33,208.81	86.7%
Net Ordinary Income	163,934.85	106,824.28	57,110.57	153.5%
Other Income/Expense				
Other Income				
441 · MM interest income	149.10			
Total Other Income	149.10			
Other Expense				
750 · Depreciation Expense	50,353.92			
Total Other Expense	50,353.92			
Net Other Income	-50,204.82			
Net Income	113,730.03	106,824.28	6,905.75	106.5%

10:38 AM

11/03/22

GLACIER VIEW FIRE PROTECTION DISTRICT

First Bank - Visa

October 2022

Type	Date	Num	Memo	Account	Clr	Split	Amount
First Bank							
Check	10/27/2022	2911	Statement dat...	106 · Operating Acc...		-SPLIT-	-1,728.14
Check	10/27/2022	2911	Payroll - emp ...	502 · Accounting		106 · Operatin...	4.00
Check	10/27/2022	2911	Ink - HP, Spe...	503 · Office PC/Prin...		106 · Operatin...	148.34
Check	10/27/2022	2911	misc - Google...	505 · Admin (Suppli...		106 · Operatin...	300.87
Check	10/27/2022	2911	flashdrives for...	506 · FF Administrat...		106 · Operatin...	103.14
Check	10/27/2022	2911	postage for b...	528 · Election Costs		106 · Operatin...	120.00
Check	10/27/2022	2911	drinks/snacks...	605 · FF Supplies		106 · Operatin...	116.58
Check	10/27/2022	2911	room deposit ...	651 · EMS Training		106 · Operatin...	777.48
Check	10/27/2022	2911	reg for chief c...	652 · FF Training		106 · Operatin...	157.73

10:43 AM

11/03/22

Accrual Basis

GLACIER VIEW FIRE PROTECTION DISTRICT

Transaction Detail by Account

October 2022

Type	Date	Num	Memo	Split	Amount
420 · Donations					
Deposit	10/05/2022	DEP	Donation	106 · Ope...	100.00
Total 420 · Donations					100.00
TOTAL					100.00

GLACIER VIEW FIRE PROTECTION DISTRICT

11/8/2022 12:11 PM

Register: 116 · Money Market Account

From 10/01/2022 through 10/31/2022

Sorted by: Date, Type, Number/Ref

<u>Date</u>	<u>Number</u>	<u>Payee</u>	<u>Account</u>	<u>Memo</u>	<u>Payment</u>	<u>C</u>	<u>Deposit</u>	<u>Balance</u>
10/13/2022			441 · MM interest inco...	Interest		X	52.05	253,563.95

FINAL
 Approved 7/12/21
 of Plan by BoD

10 Year Capital Equipment Replacement Plan

Glacier View Fire Protection District

7/12/21

Current Cost	Year	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Beginning Balance		105,878.00	105,117.98	49,440.46	64,588.63	21,002.72	50,428.13	90,576.82	160,576.82	230,576.82	202,718.83
Annual Budget Contribution		102,000.00 (4)	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00
Capital Reserve (to MM)											
Squad 1	2021	36,050.00									
Rescue tool (New)	2021	20,600.00									
Type 6 (Used or local build) (1)	2022	25,750.00	26,522.50								
Tender 1 inframe rehab	2022	51,500.00	53,045.00								
Emergency generator (2)	2023	8,240.00		8,741.82							
UTV (New)	2024	25,750.00			28,137.72						
Portable radio replacement (5)	2024	36,000.00			39,338.17						
Type 1 pumper (used)	2025	195,700.00				220,262.07					
Required withhold (3)	2025	(195,700.00)	46,110.02	46,110.02	46,110.02	(220,262.07)					
SCBA	2025	36,050.00				40,574.59					
Squad 2 (Used)	2026	25,750.00					29,851.31				
Ambulance rehab	2029	77,250.00								97,857.99	
Total Capital Reserve		105,117.98	49,440.46	64,588.63	21,002.72	50,428.13	90,576.82	160,576.82	230,576.82	202,718.83	272,718.83

Assumptions:

- Inflation 3%
- Budget Escalation 0%

Notes:

- Current Costs escalated 3% over 2020 Plan
- Communications Reserve closed and funds transferred to Capital Reserve; Board approved \$5K contributions for '22 and '23 Communications Reserve canceled
- (1) Assumes existing type 6 sale
- (2) Assumes generator 80% grant
- (3) \$35,822 Required withhold recognized in 2020
- (4) \$70,000 annual contribution + \$16,000 Communications Reserve transfer + \$16,000 Board authorized 2021 Communications Reserve contribution
- (5) 24 units @ \$1,500 ea.

10 Year Capital Equipment Replacement Plan

Glacier View Fire Protection District

10/10/2022

Current Cost	Year	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Beginning Balance		187,856	257,856	123,021	126,222	(45,820)	(26,678)	8,136	21,030	(14,210)	(24,801)
Annual Budget Contribution		70,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
* Tender replacement	2023		162,750								
* Emergency generator (2)	2023		9,085								
** Exhaust System	2023		63,000								
* Portable radio replacement (3)	2024			41,675							
** Driveway	2024			22,050							
** PPE Room	2024			33,075							
* Type 1 pumper (used)	2025				272,042						
* Type 6 (Used or local build) (1)	2026					32,238					
* Type 7 - UTV (4)	2026					18,233					
Fire Shelters - 25	2026					18,233					
** Flooring	2026					12,155					
* Squad 2 (Used)	2027						36,853				
AEDs - 4	2027						9,189				
** IT Upgrade (Office/Training Room)	2027						12,763				
** Furniture	2027						6,381				
NFPA Ladders	2028							13,401			
Hose	2028							67,005			
** Appliances	2028							6,700			
* Ambulance rehab	2029								114,133		
Life Pack Monitor	2029								21,107		
* SCBAs	2030									55,925	
** Roofing	2030									36,936	
Stretcher	2030									17,729	
* Extrication Equipment	2031										31,027
PPE - Wildland Ensemble - 25	2031										142,800
PPE - Structure Ensemble - 25	2031										71,865
Total Capital Reserve		257,856	123,021	126,222	(45,820)	(26,678)	8,136	21,030	(14,210)	(24,801)	(170,493)

Assumptions:

- Inflation 5%
- Budget Escalation 0%

Notes:

- (1) Assumes existing type 5 sale
- (2) Assumes generator 80% grant
- (3) 24 units @ \$1,500+ ea.
- (4) Assumes sale of existing type 7s

Input
Fixed

* On approved 10 Year Capital Equipment Replacement Plan
** Potential transfer to 20 Year Capital Facilities Plan

To: Glacier View Fire District Board Members

November 2022 Chief Report

- GVFD ran 12 calls in October. 6 medicals, 5 fires and 1 alarm that was cancelled.
- Our community voted yes on Issue 6a, which is the continuation of the 1.15 mill levy. I would like to say thank you to our community for voting yes for it, thank you to the Sunset Committee for working hard on informing the public and thank you to the people who went out and helped get it passed. Keeping the 1.15 mills is going to be a giant help for GVFPD, and we are grateful to have a positive relationship with the community.
- Our SOG's that are referenced in the new member handbook are correct and current. Warren spent time reviewing and updating SOG's during his time as Chief. We review them with the members during trainings, and continue to revise them as needed.
- Support group handbook update. We are working on it still, and will bring it to the board next month. We still have a few things to add or adjust in it, and were not able to have it ready for this meeting.
- Bridget has been working with our ESO representative, and GVFD will be switching to ESO in the first quarter of next year from the current Emergency Reporting (ER) program. It looks like we will have a one time cost of \$1200 for program training and to move current year call data over to ESO. Next year the annual cost will stay the same as what we pay for ER. In 2024 we will have an increase from our current cost of approx. \$1650 to approx. \$3250. We will have to account for that in the budget process next year. We will have the final quote and cost for your review at the December Board meeting.
- We held our NW Chief's meeting at the DU mountain center this month. We had great attendance, including all 5 departments on the 74 corridor, LETA, LC Emergency Services, the US Forest Service wildland engine Captain for our area, DFPC and DU representatives. At the meeting LETA presented us with zone maps for evacuation that we will use to evacuate pre-set areas of the district. This was put together by LETA and Larimer County due to the Marshall fire, and they created zones for all of rural Larimer County. This will help save time and mistakes in evacuating residents if the need exists. We are currently reviewing the maps, and can make adjustments or corrections on zone boundaries as needed. LETA will also send us small map books with the zones to have in our apparatus so we can call for the evac's from the field. The new map is hanging on the wall downstairs next to the doors going out to the bay, along with a current district map.
- UCH decided to continue online training last month, and it will go through the end of the year. We do not know if that will continue into next year yet. At our last NLCERA meeting, we did not

have a representative from PFA or UCH. During the November NW Chief meeting, we decided we will write a letter of the issues as previously planned, signed by the Chiefs of all the departments on the mountain, and send it to PFA Chief Bergsten, as he needs to be aware of the issue and work with our PFA representative to correct it. Our previous attempts did not go anywhere, and I will continue to update the board. Myself and Jan Barron from RFLFD are working on the letter and the group hopes to have it to PFA mid-November.

- DU had students attend the mountain campus this fall, they had 8 - 3 day weekends and a total of 800 students over those 8 weeks. We had 1 medical call for a student at DU during that time, which was organized and handled well by both DU and GVFD. I spoke with my DU contact, and we are going to meet before the end of the year to discuss possible donation options between DU and GVFD. I will bring those options to the board after meeting with him to find out what their donor is offering, and we can discuss how to proceed.
- We have decided on a date for the GVFD Christmas party. It will be held at the DU Mountain Campus on December 18th at 4pm. We would like to invite the board members and their family to attend, we just need a head count for the food.

Respectfully submitted,

Dan Knox,

GVFD Chief

Cheryl Franz
District Administrator Report
November 2022
Agenda Item 4

a. Administrative -

Usual work product such as prepare Board Meeting Agendas & Minutes, phones, e-mails and correspondences, post/code/pay/mail/copy/file bills, make monthly bank deposits, prepare donation letters and insurance letters, reconcile Quick Books for GVFD Operating Account and Money Market Account.

Received our PAID IN FULL Promissory Note for the payoff of the Station 1 building.

Set up 24/7/365 tire service with Pomp's (formerly GCR) that will provide tire service anytime of day, anywhere we might need service.

Filings and postings:

- FAMLI OPT OUT PROGRAM completed
- Issued 3rd quarter reimbursements to members
- Prepared 3rd quarter taxes for employees
- Prepared relicensing documents for our ambulance
- Prepared documentation for 2023 Proposed Budget Approval

Views on GVFPD website for October: 5,290

FOR DISCUSSION AND/OR APPROVAL:

- a. **Indoor/Outdoor Lighting: DISCUSSION** - The bay lighting was approved at the last Board meeting. Secretary Lindroth suggested automatic lighting shutoff. I checked on the pricing and it would be an additional \$250. The lighting that is being put in is down shielded, shining directly in front of the building and out about 20 feet from the building.
- b. **MM documentation – BOARD APPROVAL on transfers** – see attached
- c. **2023 Budget – Statement of Assumptions** – see attached

BOARD INFORMATION

- a. **Election Update** – Election Results as of 11/9/2022 – 5:49PM – 768 Yes votes, 92 No votes, 89.3% on voting outcome. I will file the elections results after the final tally is in with the LC Elections Office. This will be the last of any charges from Legal on the election.

b. **FAMLI – Family and Medical Leave Insurance** – I attended a private FAMLI Zoom meeting on October 20 and was able to upload all documents necessary of GVFPD to opt out of the FAMLI Program. This opt out will be good for eight years, but can be revisited at any time if an employee wants to opt in.

c. **Grants –**

State Homeland Security Grant (SHSG) – Generator – Nicole had a meeting this past Thursday. It looks like we are on schedule to start the generator project in April/May.

Larimer County Fire Grant – The final items have been purchased and I will be filing the grant documents in the next week.

d. **Ongoing Projects –**

Outside/Indoor Lighting – The lighting project will begin at the end of November.

e. **REMINDER/DECEMBER MEETING CHANGE** – I will be out of the office December 8-15th. The December meeting is set for Monday December 12th, can we change this meeting to Monday, December 19th?

f. **Correspondence/Donations** – A check in the amount of \$4,148.12 was received from the Larimer County Treasury for the September 2022 tax period. PVREA gave us a member credit of \$73.25 from the Solar Farm GVFPD is associated with. A donation of \$100 was received from an individual. Thank you!

Respectfully Submitted,

Cheryl Franz - District Administrator

To: GVFD Board of Directors
Fr: Warren Jones, FACA Coordinator
Date: November 14, 2022
Re: Fire Adapted Community Alliance monthly report

2023 FACA work plan: The FACA committee meets on the third Tuesday of each month. This month we will work on our 2023 work plan. We'll present this at the December board meeting.

GVM presentation: On Wednesday, November 16th we'll be making a presentation to the GVM boards.

CPRW mitigation tour: On October 25 four members for the FACA committee and board liaison Steve Groeteke participated in a field tour of local fuel treatments by the Coalition for the Poudre River Watershed (CPRW). These included a mechanical treatment project at the Swanson Ranch in RFL and a hand and saw/pile project at the Wolf Sanctuary in our district. Related to this is a case study below by the USFA on the fuel treatments on the DARLA Mountain Center (Shambhala Center) and similar work on the Ben Delatour Scout Ranch that were instrumental in preventing the Cameron Peak fire from spreading into our district. We'll be touring these projects in the spring

<https://www.fs.usda.gov/features/cameron-peak-fighting-fire-together>

Marshall Fire Facilitated Learning Analysis: The Colorado Division of Fire Prevention and Control recently issued a Facilitated Learning Analysis of the Marshall Fire. This is a great description of the incident. The conditions that contributed to this fire exist in many areas in the front range, including here. The link to the FLA is below.

<https://storymaps.arcgis.com/stories/83af63bd549b4b8ea7d42661531de512>

GVFD Money Market Balances By Reserve Account - 2022

	<u>Transfers</u>	<u>Subtotals</u>
<u>Capital Equipment Reserve</u>		
1/1/2022 Beginning Balance		187,856
1/12/2022 Interest	2	187,858
1/20/2022 OP to MM - 2021 Comm to Capital	16,000	203,858
1/20/2022 MM to OP - Final Purch for Squad 1	-3532	200,326
2/10/2022 Interest	2	20,328
3/14/2022 Interest	2	200,330
4/13/2022 Interest	2	20,332
5/12/2022 Interest	2	200,337
6/13/2022 Interest	6	200,343
7/14/2022 Interest	15	200,358
8/11/2022 Interest	20	200,378
9/14/2022 Interest	44	200,422
10/13/2022 Interest	52	200,474
* 11/1/2022 Interest	TBD	
* 12/1/2022 Interest	TBD	
* 12/31/2022 OP to MM - 2022 Board Approved Transfer	70,000	270,474
<u>Contingency Fund</u>		
1/1/2022 Beginning Balance		20,000
* 12/31/2022 OP to MM - 2022 Board Approved Transfer	20,000	40,000
<u>Building Maintenance</u>		
1/1/2022 Beginning Balance		13,838
* 12/31/2022 OP to MM - 2022 Board Approved Transfer	4,122	17,960
<u>Wildland Fire Reserve</u>		
1/1/2022 Beginning Balance		9,876
<u>CPF Donations Reserve</u>		
1/1/2022 Beginning Balance		32,156.00
1/20/2022 MM to OP - CWPP - EA lunch	-71	32,085
4/21/2022 MM to OP - CWPP pmt 2	-9732	22,353
6/15/2022 MM to OP - CWPP pmt 3	-9732	12,621
8/24/2022 MM to OP - CWPP final pmt	-3,244	9,377
* 12/31/22 Ending MM Balance	Approximate	347,687.00

GVFPD - 2022 TRANSFERS

Capital Equipment Reserve:

1/20/2022	Transfer from MM to OP - Final Purchases	-3,532	Squad 1
1/20/2022	Transfer from OP to MM - 2021 Annual Transfer	16,000	Comm Reserv to Capital
* 12/31/2022	Transfer from OP to MM - 2022 Annual Transfer	70,000	

Contingency Fund

* 12/31/22	Transfer from MM to OP - 2022 Annual Transfer	20,000	
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Building Maintenance Reserve:

* 12/31/2022	Transfer from MM to OP - 2022 Annual Transfer	4,122	
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CPF Donaitons

1/20/2022	MM to OP - CWPP	EA Lunch	-71	CWPP Exp
4/21/2022	MM to OP - CWPP	pmt 3	-9732	pmt 3
6/15/2022	MM to OP - CWPP	pmt 4	-9732	pmt 4
8/24/2022	MM to OP - CWPP	Final pmt	-3,244	FINAL pmt

GLACIER VIEW FIRE PROTECTION DISTRICT - 2023 BUDGET							
		2021 Actual	2022 Projected		2023 Budget		
INCOME:							
Cash on Hand		128,533.00		156,467.00		165,421.00	
Property Tax (10.50 mill)		260,293.00		299,802.00		296,702.00	
Bldg Levy (1.150 mill)		28,509.00		32,835.00		32,496.00	
Auto Taxes		22,298.00		19,689.00		15,000.00	
Contracts		2,073.00		525.00		500.00	
Fund Raising		981.00		1,090.00		1,000.00	
Donations		58,941.00		3,125.00		3,000.00	
Equipment Grant		-		16,508.00		6,000.00	
Firewise		1,348.00		840.00		500.00	
Equipment/Land Sales		-		2,400.00		-	
Interest Income - Operating Acct		361.00		616.00		400.00	
Refunds,Reimbursements,Misc		29,593.00		19,958.00		500.00	
Transfers from Money Market		14,761.00		26,311.00			
	TOTAL	419,158.00	547,691.00	423,699.00	580,166.00	356,098.00	521,519.00
EXPENDITURES:							
<u>Administration:</u>							
Accounting		3,512.00		3,400.00		3,500.00	
FF Admin		3,576.00		4,600.00		4,000.00	
General Insurance		11,771.00		13,675.00		14,400.00	
LCT Fees		5,787.00		6,858.00		7,000.00	
Office PC/Printer Supplies		592.00		2,149.00		2,900.00	
Admin (phones, supplies)		5,668.00		5,000.00		5,700.00	
Administrative Payroll		31,568.00		31,422.00		35,000.00	
Payroll Tax Expense		2,415.00		2,404.00		2,678.00	
Pinnacol Ins. Expense		1,940.00		3,000.00		3,000.00	
Legal Expense		3,726.00		6,706.00		3,000.00	
Election Costs		-		4,415.00		1,000.00	
Newsletter		1,073.00		3,364.00		3,000.00	
Total Expenses:		71,628.00		86,993.00		85,178.00	
<u>Operations:</u>							
Appreciation Fund		3,786.00		4,000.00		4,000.00	
Communications		12,561.00		4,063.00		4,000.00	
EMS Supplies		1,879.00		3,000.00		2,500.00	
Fire Fighting Incidentals - PPE		25,380.00		19,000.00		19,000.00	
Stations-Utilites-Propane		8,521.00		24,524.00		11,260.00	
Training (EMS/FF)		10,396.00		16,896.00		8,000.00	
Firefighter/EMT Reimbursement		17,335.00		20,880.00		20,000.00	
Vehicles/Fuel		27,137.00		24,079.00		19,000.00	
Equipment Purchase		44,721.00		22,804.00		15,000.00	
Building Maintenance		28,094.00		15,000.00		10,000.00	
FireWise		13,946.00		23,076.00		4,000.00	
Wildland Fire Expense		-		10,000.00		10,000.00	
Total Expenses:		193,756.00	265,384.00	187,322.00	274,315.00	126,760.00	
Alliance--Wildfire Protection						20,500.00	232,438.00
DEBT SERVICES							
Bldg Principle		16,884.00		27,334.34		-	
Bldg Interest		2,378.00		1,358.66		-	
Total Debt Services			19,262.00		28,693		0
Pension							
FFPA PENSION FUND		5,900.00		5,900.00		5,900.00	
FFPA fees		1,431.00		1,046.00		1,500.00	
Total Pension			7,331.00		6,946		7,400
TOTAL EXPENSES			291,977.00		309,954.00		239,838.00
APPROPRIATED RESERVE:							
Tabor		7,962.00		8,106.00		6,973.00	
Capital Reserve (to MM)		70,000.00		70,000.00		100,000.00	
Contingency Fund		20,000.00		20,000.00		20,000.00	
FF - PPE Reserve		-		-		-	
Wildland Fire reserve (to MM)		-		-		-	
Cameron Peak Fire - Donations		-		-		-	
Operations Reserve		148,505.00		167,964.00		122,212.00	
Building Debt Reserve		9,247.00		4,142.00		32,496.00	
Total Reserves			255,714.00		270,212.00		281,681.00
	TOTAL		547,691.00		580,166.00		521,519.00

GLACIER VIEW FIRE PROTECTION DISTRICT

RESOLUTION TO ADOPT BUDGET FOR 2023

(PURSUANT TO 29-1-108, CRS)

A RESOLUTION summarizing expenditures and revenues for each fund and adopting a budget for the **GLACIER VIEW FIRE PROTECTION DISTRICT**, Larimer County, Colorado for the calendar year beginning on the first day of January 2023 and ending on the last day of December 2023.

Whereas, the Board of Directors of the **GLACIER VIEW FIRE PROTECTION DISTRICT** has appointed Cheryl Franz, District Administrator to prepare and submit a proposed budget to said governing body at the proper time, and

Whereas, upon due and proper notice, published and posted in accordance with the law, said budget hearing was held on November 14th, 2022 and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE GLACIER VIEW FIRE PROTECTION DISTRICT, LARIMER COUNTY, COLORADO:

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

General Fund:	\$232,438.
Fixed Liabilities Fund:	\$ 7,400.
TOTAL EXPENDITURES:	\$239,838.
APPROPRIATED RESERVES:	
Reserve for Tabor:	\$ 6,973.
Building Debt Reserve	\$ 32,496.
Operating Reserves:	\$122,212.
Capital Reserve	\$100,000.
Contingency Reserve	\$ 20,000.
TOTAL EXPENDITURES AND RESERVES:	\$521,519.

GLACIER VIEW FIRE PROTECTION DISTRICT
RESOLUTION TO ADOPT BUDGET FOR 2023
(PURSUANT TO 29-1-108, CRS)

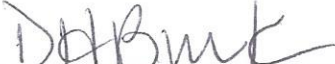
Section 2. That the estimated Revenues for above funds are as follows:

General Property Tax:	\$ 344,198.
Other Revenue:	\$ 11,900.
Beginning Cash Balance:	\$ 165,421.
TOTAL REVENUES:	\$ 521,519.

Section 3. That the annual budget as submitted, amended, and hereby summarized by fund, is hereby approved and adopted by the **GLACIER VIEW FIRE PROTECTION DISTRICT** for the year stated above.

Section 4. That the annual budget hereby approved and adopted shall be signed by the appropriate Directors of the Board and made a part of the public records of the District.

ADOPTED THIS 14th DAY of NOVEMBER 2022.



President

Attest: 
GVFPD Board of Director

Seal

GLACIER VIEW FIRE PROTECTION DISTRICT

RESOLUTION TO SET MILL LEVIES

(PURSUANT TO 39-5-128 & 39-1-111, CRS)

A RESOLUTION levying the general property taxes for the year 2023 to help defray the costs of government for the **GLACIER VIEW FIRE PROTECTION DISTRICT**, Larimer County, Colorado for the 2023 budget year.

Whereas, the Board of Directors of the **GLACIER VIEW FIRE PROTECTION DISTRICT** has adopted the annual budget in accordance with the Local Government Budget Law, on November 14th, 2022, and

Whereas, the amount of money necessary to balance the budget for general operating expenses is \$232,438. and

Whereas, the amount of money necessary to balance the budget for bonds and interest is none, and

Whereas, amount of money necessary to balance the budget for capital expenditures is none, and

Whereas, amount of money necessary to balance the budget for contractual obligations is none, and

Whereas, the 2022 valuation for assessment for the **GLACIER VIEW FIRE PROTECTION DISTRICT** is \$28,257,351.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE GLACIER VIEW FIRE PROTECTION DISTRICT, LARIMER COUNTY, COLORADO:

Section 1. That for the purpose of meeting all general operating expenses during the 2023 budget year there is hereby a tax of 10.50 mills upon each dollar of the total valuation for assessment of all taxable property for the District for the year 2022.

Section 2. That for the purpose of meeting all contractual obligations and interest expenses during the 2023 budget year there is hereby a tax of 1.15 mills upon each dollar of the total valuation for assessment of all taxable property for the District for the year 2022.

Section 3. That for the purpose of meeting all the Division of Local Affairs approved capital expenditures during the 2023 budget year there is hereby a tax of no mills upon each dollar of the total valuation for assessment of all taxable property for the District for the year 2022.

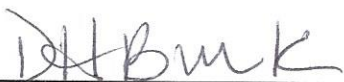
GLACIER VIEW FIRE PROTECTION DISTRICT

RESOLUTION TO SET MILL LEVIES

(PURSUANT TO 39-5-128 & 39-1-111, CRS)

Section 4. That the Treasurer of the **GLACIER VIEW FIRE PROTECTION DISTRICT** is hereby authorized and directed to immediately certify to the Board of County Commissioners of Larimer County, Colorado, the mill levies for the **GLACIER VIEW FIRE PROTECTION DISTRICT** as herein determined and set.

ADOPTED THIS 14th Day of November, 2022



President

Attest: _____



GVFPD – Board of Director

Seal

GLACIER VIEW FIRE PROTECTION DISTRICT

RESOLUTION TO APPROPRIATE SUMS OF MONEY FOR BUDGET YEAR 2023

A **RESOLUTION** appropriating sums of money to the various funds and spending agencies, in the amount and purpose as set forth below, for the **GLACIER VIEW FIRE PROTECTION DISTRICT**, Larimer County, Colorado for the calendar year beginning on the first day of January 2023 and ending on the last day of December 2023.

Whereas, the Board of Directors of the **GLACIER VIEW FIRE PROTECTION DISTRICT** has adopted the annual budget in accordance with the Local Government Budget Law, on November 14th, 2022, and

Whereas, the **GLACIER VIEW FIRE PROTECTION DISTRICT** has made provisions therein for revenue in an amount equal to or greater than the proposed expenditures as set forth in such budget, and

Whereas, it is not only required by law, but also necessary to appropriate the revenues in the budget to and for the purposed described below, thereby establishing a limit on expenditures for the operations of the **GLACIER VIEW FIRE PROTECTION DISTRICT**.

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE GLACIER VIEW FIRE PROTECTION DISTRICT, LARIMER COUNTY, COLORADO:

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

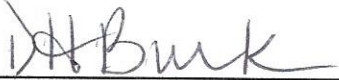
General Fund:	\$232,438.
Fixed Liabilities Fund:	\$ 7,400.
Reserve for Tabor:	\$ 6,973.
Bldg Debt Reserve:	\$ 32,496.
Operating Reserves:	\$122,212.
Capital Reserve	\$100,000.
Contingency Reserve	\$ 20,000.

TOTAL EXPENDITURES AND RESERVES: \$521,519.


GLACIER VIEW FIRE PROTECTION DISTRICT

RESOLUTION TO APPROPRIATE SUMS OF MONEY FOR BUDGET YEAR 2023

ADOPTED THIS 14th DAY of NOVEMBER 2022.



President

Attest: 

GVFPD – Board of Director

Seal

GLACIER VIEW FIRE PROTECTION DISTRICT

STATEMENT OF BUDGET ASSUMPTIONS

FISCAL YEAR ENDING DECEMBER 31, 2023

REVENUES

PROPERTY TAX – The current level of mill levy approved for the district and billed by the Larimer County Assessor is 10.5 mills. The current assessed valuation is \$28,257,351. The mill levy times the assessed value results in the revenue amount of \$296,702.

BUILDING LEVY – The fire station building was financed through a Lease Purchase Agreement. The terms of the Lease provide that the land and the building title will be free of encumbrance upon completion of the Lease payments. Larimer County collects an additional mill levy to provide funds for the payments under the Lease. The 2023 revenue to be received of \$32,496 is based on the current mill levy of 1.15 mills and is applied to the Building Debt Reserve.

AUTO TAXES – The District receives payments annually from the Motor Vehicle Department which is a proportionate amount of all license plate fees received on vehicle registrations addressed within the District boundaries. The \$15,000 is an estimate based on past experience of amounts received.

CONTRACTS - The District receives mileage reimbursements from UC Health Systems to provide emergency services, percentage reimbursement from AirLink participants.

FIREWISE – The District receives cash and in-kind donations from residents as well as from business to promote National Wildland Preparedness Day.

INTEREST INCOME – Income received from Larimer County on collections for delinquent taxes.

REFUNDS/REIMBURSEMENTS – Income received from other Fire Departments for shared cost of items, reimbursement from sales taxes paid.

EXPENDITURES

ACCOUNTING – The District is required to submit a compilation report prepared by an independent accountant to the state Auditor as part of its application for exemption from an annual audit.

FIRE FIGHTER ADMINISTRATION – Expenses are incurred relating to fire fighter activities including training manuals, subscriptions, and related materials.

GENERAL INSURANCE – Costs incurred in insuring assets of the District including the fire station and firefighting and emergency service vehicles.

LCT FEES – Larimer County charges a fee for the collection and remittance of property taxes to the District.

OFFICE PC/PRINTER SUPPLIES - Expense of computer and printer supplies including paper and printer ink. Expense of office supplies costing less than \$1000, as needed.

ADMIN (PHONES, SUPPLIES) – The cost of land lines and related expense, as well as other supplies for the District facility.

ADMINISTRATIVE SALARIES – Employee expense for Administrator, and janitorial services.

PAYROLL TAXES – Taxes payable in conjunction with payroll expenses.

PINNACOL INSURANCE EXPENSE – Workmen’s Compensation insurance coverage for fire fighter and emergency service volunteers and well as paid employees. Cost is based on state approved rates applied to the District’s claim experience.

LEGAL EXPENSE – Attorney costs estimated for counsel on the District’s Board of Directors and employees’ activities.

ELECTION COSTS – Estimated costs for the 2023 Board of Directors May election.

NEWSLETTER EXPENSE – Expense of District bi-annual newsletter to District members.

APPRECIATION EXPENSE – Costs of shirts, caps, etc. purchased and given to volunteers.

COMMUNICATIONS – Supplies and small equipment items (radios) relating to needs and use of fire fighting and emergency services volunteers.

EMS SUPPLIES– Supplies for the emergency services volunteers including ambulance supplies.

FIRE FIGHTING INCIDENTALS – Supplies and expenses for firefighting volunteers, including small equipment costing less than \$1,000 and, water and meals, as required by responses to service calls.

STATIONS – Expenses including fire station electrical and heating costs.

TRAINING (EMS/FF/DISTRICT ADMINISTRATOR/BOARD OF DIRECTOR) –Expense of training sessions for the volunteers, Administrator, and Board of Directors, including supplies, cost of attending training events and fuel and meal costs.

FIREFIGHTER/EMS REIMBURSEMENT – The reimbursement involves both fire fighter and emergency service volunteer and involves reimbursement for services incurred during emergency calls which result in out-of-pocket costs for those volunteers.

VEHICLE MAINTENANCE/FUEL - Maintenance and fuel costs for District firefighting and emergency service vehicles.

BUILDING MAINTENANCE – Expense of minor maintenance costs and trash removal.

ALLIANCE – WILDFIRE PREVENTION (formerly FIREWISE) – Expense in efforts that reduce the incidence and effects of unwanted fire. This will be primarily done through public education and risk reduction programs, but may include pre-fire planning, fire code enforcement, open burning regulation and other similar activities.

WILDLAND FIRE – Expenses of supplies needed for wildland fire purchases and upgrades of appliances for wildland fire apparatus.

UNPLANNED GRANT SHARING – Expenses to be used in the grant process when grant matching is needed.

DEBT SERVICE

BUILDING – Payments of the Lease Purchase Agreement under which the fire station was financed.

FPPA PENSION FUND/PENSION CONTRIBUTION – Annual contribution to the Fire Fighters Pension Association of Colorado. The District has been a member of FPPA for a number of years in order to provide retirement income to current and future retired volunteers and paid employees of the District.

ANNUAL TRANSFERS – Transfers made to allocated Appropriated Reserve Accounts.

APPROPRIATED FUNDS

TABOR - The State of Colorado requires that all entities which are state governmental agencies to reserve and amount equal to 3% of expected expenses of the entity. This amount is 3% of the expense amount of \$232,438.

CAPITAL RESERVE – The Board of Directors has determined that the District set aside money each year for the purpose of vehicle and equipment replacement in lieu of financing such purchases. The current budget amount will be placed in a separate bank account to be utilized for equipment and vehicle replacement. It is anticipated that such set aside of fund will occur annually.

CONTINGENCY FUND – The Board of Directors has determined that the District set aside money each year for the purpose of establishing a fund for unforeseen emergencies, such as a wildfire or sudden equipment failure, that may arise during a budget year.

OPERATIONS CARRYOVER – This amount represents the Board of Directors approximation of the cash funds available at the end of 2022 and to be carried forward for 2023 needs and requirements.

BUILDING DEBT RESERVE – The State of Colorado requires all entities which are state governmental agencies to reserve any yearly excess building revenue into a Building Debt Reserve.

CAMERON PEAK FIRE DONATIONS – Funds received in 2021 after the Cameron Peak Fire to be held for specific wildland fire expenses.