

ESTES VALLEY FIRE PROTECTION DISTRICT

RESOLUTION 2024 – 01

**A COMBINED RESOLUTION CONCERNING THE ADOPTION OF A BUDGET AND
APPROPRIATION OF FUNDS FOR SUCH BUDGET FOR FISCAL YEAR 2024**

A. A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING THE BUDGET FOR THE ESTES VALLEY FIRE PROTECTION DISTRICT FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2024 AND ENDING ON THE LAST DAY OF DECEMBER 2024.

WHEREAS, the District’s Budget Officer submitted a proposed budget to the Board of Directors on January 10, 2024 for its consideration; and

WHEREAS, upon due and proper notice, posted and published 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 January 10, 2024 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 were added to the revenues so that the budgets remain in balance, as required by law;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE ESTES VALLEY FIRE PROTECTION DISTRICT:

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

GENERAL FUND	\$ 2,548,770
CAPITAL PROJECTS FUND	\$ 0
PENSION FUND	\$ 180,800

Section 2. That estimated revenues for each fund are as follows:

GENERAL FUND	
From unappropriated surpluses	\$ 0
From sources other than general property tax	\$ 1,809,847
From the general property tax levy	\$ 1,079,941
TOTAL	\$ 2,889,788

CAPITAL PROJECTS FUND

From unappropriated surpluses	\$	0
From sources other than general property tax	\$	0
From transfers from the General Fund	\$	0
From the general property tax levy	\$	0
TOTAL	\$	0

PENSION FUND

From unappropriated surpluses	\$	0
From sources other than general property tax	\$	192,605
From the general property tax levy	\$	0
TOTAL	\$	192,605

Section 3. That the Budget which was submitted, amended, and herein summarized by fund, is hereby approved and adopted as the Budget of the District and made a part of the public records of the District; and

B. A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH BELOW FOR THE ESTES VALLEY FIRE PROTECTION DISTRICT FOR THE 2024 BUDGET YEAR.

WHEREAS, the Board of Directors of the Estes Valley Fire Protection District has adopted the District's annual budget in accordance with the Local Government Budget; 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 budgets; and,

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

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE ESTES VALLEY FIRE PROTECTION DISTRICT:

That the following sums are hereby appropriated from the revenue of each Fund, to each Fund, for the purposes stated:

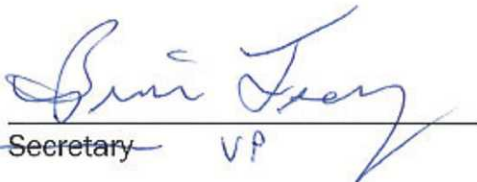
General Fund	\$2,548,770
Capital Projects Fund	\$ 0
Pension Service Fund	\$ 180,800

ADOPTED: January 10, 2024

ESTES VALLEY FIRE PROTECTION DISTRICT

By 
President

ATTEST:


Secretary VP

ESTES VALLEY FIRE PROTECTION DISTRICT
RESOLUTION 2024 - 02

RESOLUTION TO SET MILL LEVIES

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2023 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE ESTES VALLEY FIRE PROTECTION DISTRICT, FOR THE 2024 BUDGET YEAR.

WHEREAS, on January 10, 2024 the Board of Directors of the Estes Valley Fire Protection District adopted the District's annual budget in accordance with the Local Government Budget Law;

WHEREAS, the amount of money necessary to balance the District's budget for the General Fund and Capital Projects Fund is \$1,079,941.

WHEREAS, the valuation for assessment for the District as recently certified by the County Assessor(s) is \$521,962,677;


NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE ESTES VALLEY FIRE PROTECTION DISTRICT:

Section 1. That, for the purpose of meeting all general operating expenses of the District during the District's 2024 budget year, there is hereby levied a tax of 2.069 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the previous year (tax year 2023).

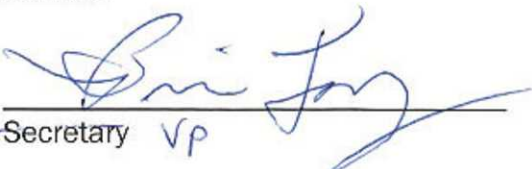
Section 2. That the District's Secretary is hereby authorized and directed to certify to the County Commissioners of Larimer County, Colorado, the mill levies for the District as hereinabove determined and set, and to execute such form or forms as may be required by the County Commissioners for such purposes; provided, however, that in the event that the final notice of assessed valuation will cause an adjustment to such mill levy in order to raise the amounts stated to balance the District's budget, the District's Budget Officer is authorized to make such adjustment based upon the final assessed valuations received from the County Assessor(s). In no event shall such adjustments result in any unauthorized non-voter approved increase in the mill levy.

ADOPTED: January 10, 2024.

ESTES VALLEY FIRE PROTECTION DISTRICT

By 
President

ATTEST:


Secretary VP

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Larimer County, Colorado.

On behalf of the Estes Valley Fire Protection District,
(taxing entity)^A
the Board of Directors,
(governing body)^B
of the Estes Valley Fire Protection District,
(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 521,962,677 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: \$ 521,962,677 (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

Submitted: 1/10/2024 for budget/fiscal year 2024.
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	<u>2.069</u> mills	\$ <u>1,079,940.78</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	2.069 mills	\$ 1,079,940.78
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
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]	2.069 mills	\$ 1,079,940.78

Contact person: Amanda Castle Phone: (970) 669-3611
Signed: Amanda Kae Castle Title: District Accountant

Survey Question: Does the taxing entity have voter approval to adjust the general operating levy to account for changes to assessment rates? Yes No

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

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

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: _____
Series: _____
Date of Issue: _____
Coupon Rate: _____
Maturity Date: _____
Levy: _____
Revenue: _____

- 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.

Notes:

^A **Taxing Entity**—A jurisdiction authorized by law to impose ad valorem property taxes on taxable property located within its territorial limits (please see notes B, C, and H below). For purposes of the DLG 70 only, a *taxing entity* is also a geographic area formerly located within a *taxing entity's* boundaries for which the county assessor certifies a valuation for assessment and which is responsible for payment of its share until retirement of financial obligations incurred by the *taxing entity* when the area was part of the *taxing entity*. For example: an area of excluded property formerly within a special district with outstanding general obligation debt at the time of the exclusion or the area located within the former boundaries of a dissolved district whose outstanding general obligation debt service is administered by another local government^C.

^B **Governing Body**—The board of county commissioners, the city council, the board of trustees, the board of directors, or the board of any other entity that is responsible for the certification of the *taxing entity's* mill levy. For example: the board of county commissioners is the governing board ex officio of a county public improvement district (PID); the board of a water and sanitation district constitutes ex officio the board of directors of the water subdistrict.

^C **Local Government** - For purposes of this line on Page 1 of the DLG 70, the *local government* is the political subdivision under whose authority and within whose boundaries the *taxing entity* was created. The *local government* is authorized to levy property taxes on behalf of the *taxing entity*. For example, for the purposes of this form:

1. a municipality is both the *local government* and the *taxing entity* when levying its own levy for its entire jurisdiction;
2. a city is the *local government* when levying a tax on behalf of a business improvement district (BID) *taxing entity* which it created and whose city council is the BID board;
3. a fire district is the *local government* if it created a subdistrict, the *taxing entity*, on whose behalf the fire district levies property taxes.
4. a town is the *local government* when it provides the service for a dissolved water district and the town board serves as the board of a dissolved water district, the *taxing entity*, for the purpose of certifying a levy for the annual debt service on outstanding obligations.

^D **GROSS Assessed Value** - There will be a difference between gross assessed valuation and net assessed valuation reported by the county assessor only if there is a “tax increment financing” entity (see below), such as a downtown development authority or an urban renewal authority, within the boundaries of the *taxing entity*. The board of county commissioners certifies each *taxing entity's* total mills upon the *taxing entity's* *Gross Assessed Value* found on Line 2 of Form DLG 57.

^E **Certification of Valuation by County Assessor, Form DLG 57** - The county assessor(s) uses this form (or one similar) to provide valuation for assessment information to a *taxing entity*. The county assessor must provide this certification no later than August 25th each year and may amend it, one time, prior to December 10th. Each entity must use the **FINAL** valuation provided by assessor when certifying a tax levy.

^F **TIF Area**—A downtown development authority (DDA) or urban renewal authority (URA), may form plan areas that use “tax increment financing” to derive revenue from increases in assessed valuation (gross minus net, Form DLG 57 Line 3) attributed to the activities/improvements within the plan area. The DDA or URA receives the differential revenue of each overlapping *taxing entity's* mill levy applied against the *taxing entity's* gross assessed value after subtracting the *taxing entity's* revenues derived from its mill levy applied against the net assessed value.

^G **NET Assessed Value**—The total taxable assessed valuation from which the *taxing entity* will derive revenues for its uses. It is found on Line 4 of Form DLG 57. **Please Note:** A downtown development authority (DDA) may be both a *taxing entity* and have also created its own *TIF area* and/or have a URA *TIF Area* within the DDA's boundaries. As a result DDAs may both receive operating revenue from their levy applied to their certified *NET assessed value* and also receive TIF revenue generated by any *tax entity* levies overlapping the DDA's *TIF Area*, including the DDA's own operating levy.

^H General Operating Expenses (DLG 70 Page 1 Line 1)—The levy and accompanying revenue reported on Line 1 is for general operations and includes, in aggregate, all levies for and revenues raised by a *taxing entity* for purposes not lawfully exempted and detailed in Lines 3 through 7 on Page 1 of the DLG 70. For example: a fire pension levy is included in general operating expenses, unless the pension is voter-approved, if voter-approved, use Line 7 (Other).

^I Temporary Tax Credit for Operations (DLG 70 Page 1 Line 2)—The Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction of 39-1-111.5, C.R.S. may be applied to the *taxing entity*'s levy for general operations to effect refunds. Temporary Tax Credits (TTCs) are not applicable to other types of levies (non-general operations) certified on this form because these levies are adjusted from year to year as specified by the provisions of any contract or schedule of payments established for the payment of any obligation incurred by the *taxing entity* per 29-1-301(1.7), C.R.S., or they are certified as authorized at election per 29-1-302(2)(b), C.R.S.

^J General Obligation Bonds and Interest (DLG 70 Page 1 Line 3)—Enter on this line the total levy required to pay the annual debt service of all general obligation bonds. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments. Title 32, Article 1 Special districts and subdistricts must complete Page 2 of the DLG 70.

^K Contractual Obligation (DLG 70 Page 1 Line 4)—If repayment of a contractual obligation with property tax has been approved at election and it is not a general obligation bond (shown on Line 3), the mill levy is entered on this line. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments.

^L Capital Expenditures (DLG 70 Page 1 Line 5)—These revenues are not subject to the statutory property tax revenue limit if they are approved by counties and municipalities through public hearings pursuant to 29-1-301(1.2) C.R.S. and for special districts through approval from the Division of Local Government pursuant to 29-1-302(1.5) C.R.S. or for any *taxing entity* if approved at election. Only levies approved by these methods should be entered on Line 5.

^M Refunds/Abatements (DLG 70 Page 1 Line 6)—The county assessor reports on the *Certification of Valuation* (DLG 57 Line 11) the amount of revenue from property tax that the local government did not receive in the prior year because taxpayers were given refunds for taxes they had paid or they were given abatements for taxes originally charged to them due to errors made in their property valuation. The local government was due the tax revenue and would have collected it through an adjusted mill levy if the valuation errors had not occurred. Since the government was due the revenue, it may levy, in the subsequent year, a mill to collect the refund/abatement revenue. An abatement/refund mill levy may generate revenues up to, but not exceeding, the refund/abatement amount from Form DLG 57 Line 11.

1. Please Note: Pursuant to Article X, Section 3 of the Colorado Constitution, if the *taxing entity* is in more than one county, as with all levies, the abatement levy must be uniform throughout the entity's boundaries and certified the same to each county. To calculate the abatement/refund levy for a *taxing entity* that is located in more than one county, first total the abatement/refund amounts reported by each county assessor, then divide by the *taxing entity*'s total net assessed value, then multiply by 1,000 and round down to the nearest three decimals to prevent levying for more revenue than was abated/refunded. This results in an abatement/refund mill levy that will be uniformly certified to all of the counties in which the *taxing entity* is located even though the abatement/refund did not occur in all the counties.

^N Other (DLG 70 Page 1 Line 7)—Report other levies and revenue not subject to 29-1-301 C.R.S. that were not reported above. For example: a levy for the purposes of television relay or translator facilities as specified in sections 29-7-101, 29-7-102, and 29-7-105 and 32-1-1005 (1) (a), C.R.S.; a voter-approved fire pension levy; a levy for special purposes such as developmental disabilities, open space, etc.



Management Budget Report

BOARD OF DIRECTORS
ESTES VALLEY FIRE PROTECTION DISTRICT

We have presented the accompanying forecasted budget of revenues, expenditures and fund balances for the year ending December 31, 2024, including the comparative information of the forecasted estimate for the year ending December 31, 2023 and the actual historic information for the year 2022.

These financial statements are designed for management purposes and are intended for those who are knowledgeable about these matters. We have not audited, reviewed or compiled the accompanying forecast and, accordingly, do not express an opinion or provide any assurance about whether the forecast is in accordance with accounting principles generally accepted in the United States of America. Substantially all the disclosures required by accounting principles generally accepted in the United States of America have been omitted. If the omitted disclosures were included in the forecast, they might influence the user's conclusions about the results of operations for the forecasted periods.

A handwritten signature in black ink that reads "Amanda Kae Carter". The signature is written in a cursive, flowing style.

Pinnacle Consulting Group, Inc.
January 29, 2024

Offices Located in Loveland and Denver

Main office located at 550 W. Eisenhower Blvd., Loveland, CO 80537
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www.PCGI.com

Serving our clients and community through excellent dependable service.

ESTES VALLEY FIRE PROTECTION DISTRICT				
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS				
GENERAL FUND				
	(a)	(b)	(c)	(d)
	2022	2023	2023	2024
	Audited	Adopted	Projected	Adopted
	Actual	Budget	Budget	Budget
Revenues				
Sales Tax - Town of Estes Park	\$ 1,267,633	\$ 1,348,297	\$ 1,297,894	\$ 1,323,852
Property Taxes	779,470	781,663	780,889	1,079,941
Specific Ownership Tax	55,809	58,625	56,316	80,996
Grants	20,908	20,304	650	90,000
Contributions & Donations	9,775	1,000	1,028	-
Plan Reviews & Inspections	77,745	40,000	34,803	40,000
Operational Permits	-	70,000	-	70,000
Impact Fees	65,629	58,000	52,708	100,000
Investment Income	11,894	20,000	32,264	20,000
Wildland Fire Reimbursement	-	5,000	-	-
Miscellaneous Revenue	5,866	60,000	6,082	60,000
Training Division	6,600	25,000	17,868	25,000
Total Revenues	\$ 2,301,330	\$ 2,487,889	\$ 2,280,503	\$ 2,889,788
Expenditures				
District Overhead	\$ 761,387	\$ 1,034,841	\$ 1,035,922	\$ 1,064,777
Operations Division	472,969	508,176	494,636	805,753
Training Division	150,536	191,603	178,493	208,402
Prevention Division	366,051	555,665	465,037	419,838
Capital Purchases	408,876	375,000	14,644	50,000
Total Operating Expenditures	\$ 2,159,819	\$ 2,665,285	\$ 2,188,732	\$ 2,548,770
Revenues over/(under) Expenditures	\$ 141,510	\$ (177,396)	\$ 91,771	\$ 341,018
Beginning Fund Balance	1,180,273	1,161,513	1,321,784	1,413,555
Ending Fund Balance	\$ 1,321,784	\$ 984,117	\$ 1,413,555	\$ 1,754,573
Components of Ending Fund Balance				
Restricted - TABOR	\$ 69,040	\$ 79,959	\$ 68,415	\$ 86,694
Restricted - Impact Fees	200,227	81,328	23,328	81,328
Committed - LOSAP	2,050	2,050	2,050	2,050
Committed - Contracts	65,503	65,503	65,503	65,503
Reserved - Operations	500,000	500,000	500,000	600,000
Reserved - Capital	37,366	255,277	255,277	269,530
Non-Spendable	115,370	-	-	-
Unrestricted	332,228	-	498,982	649,468
	\$ 1,321,784	\$ 984,117	\$ 1,413,555	\$ 1,754,573

ESTES VALLEY FIRE PROTECTION DISTRICT				
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL				
	(a)	(b)	(c)	(d)
	2022	2023	2023	2024
	Audited	Adopted	Projected	Adopted
	Actual	Budget	Budget	Budget
District Overhead				
Strategic Planning Implementation	49,455	\$ 72,000	\$ 8,500	\$ 37,500
Professional Services/Fees	106,986	145,750	216,000	163,737
Salaries and Benefits	344,290	464,152	486,000	475,596
Insurance	77,887	94,302	76,134	103,532
Membership Dues/Subscription	6,306	11,708	10,197	12,833
Catering/Special Circumstance	7,481	14,650	12,056	18,650
Stations Maintenance	58,067	79,739	96,602	100,090
Data Processing Equipment	7,249	8,500	4,583	10,000
Miscellaneous Equipment	2,829	4,000	2,000	6,000
Member Recognition	100,836	135,040	123,851	131,840
Contingencies	-	5,000	-	5,000
Total District Overhead Expenditures	\$ 761,387	\$ 1,034,841	\$ 1,035,922	\$ 1,064,777
Operations Division				
Salaries and Benefits	\$ 169,427	\$ 261,870	\$ 261,870	\$ 482,811
Maintenance Contracts	119,282	141,856	147,633	201,442
Equipment Acquisition	172,191	90,000	78,895	102,300
Supplies - Consumables	7,555	3,350	1,506	3,350
Catering/Special Circumstances	3,747	6,500	4,282	5,000
Firefighter Recruitment	767	1,600	450	850
Contingencies	-	3,000	-	10,000
Total Operations Division Expenditures	\$ 472,969	\$ 508,176	\$ 494,636	\$ 805,753
Training Division				
Salaries and Benefits	\$ 116,381	\$ 121,597	\$ 140,000	\$ 133,451
Membership Dues/Subscription	5,034	5,506	5,774	5,781
Conferences	9,631	16,000	8,378	16,000
Internal Training	6,689	29,500	14,423	29,500
External Training	9,140	13,000	8,420	15,670
Supplies	3,662	3,000	1,497	3,000
Contingencies	-	3,000	-	5,000
Total Training Division Expenditures	\$ 150,536	\$ 191,603	\$ 178,493	\$ 208,402
Prevention Division				
Salaries and Benefits	\$ 352,480	\$ 474,361	\$ 398,000	\$ 327,915
Membership Dues/Subscription	4,003	5,286	4,912	5,550
Public Education	3,848	12,975	10,859	13,330
Prevention	5,721	58,042	50,365	63,042
Contingencies	-	5,000	900	10,000
Total Prevention Division Expenditures	\$ 366,051	\$ 555,665	\$ 465,037	\$ 419,838
Capital Purchases				
Fleet Capital Expense	\$ 251,538	\$ 325,000	\$ -	\$ -
Buildings & Grounds Capital Expense	157,338	50,000	14,644	50,000
Total Capital Expenditures	\$ 408,876	\$ 375,000	\$ 14,644	\$ 50,000
Total Expenditures	\$ 2,159,819	\$ 2,665,285	\$ 2,188,732	\$ 2,548,770

ESTES VALLEY FIRE PROTECTION DISTRICT				
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS				
VOLUNTEER FIRE PENSION TRUST				
	(a)	(b)	(c)	(e)
	2022	2023	2023	2024
	Audited	Adopted	Projected	Adopted
	Actual	Budget	Budget	Budget
Revenues				
Investment Income (loss)	\$ (133,743)	\$ 90,000	\$ 64,028	\$ 90,000
EVFPD Contribution	54,000	54,000	54,000	54,000
State Participation Contribution	36,000	48,605	48,600	48,605
Total Revenues	\$ (43,743)	\$ 192,605	\$ 166,628	\$ 192,605
Expenditures				
Actuarial Study	\$ 1,180	\$ 11,153	\$ 10,000	\$ 1,200
Audit	-	2,500	-	2,500
Investment Fees	3,780	5,000	3,047	5,000
Miscellaneous	-	5,000	-	5,000
Retiree benefit Payments	151,342	155,250	155,015	163,500
Retiree Death Benefit	-	800	-	900
Contingency	-	2,700	-	2,700
Total Operating Expenditures	\$ 156,302	\$ 182,403	\$ 168,062	\$ 180,800
Revenues over/(under) Expenditures	\$ (200,045)	\$ 10,202	\$ (1,434)	\$ 11,805
Beginning Fund Balance	1,805,187	1,851,851	1,605,142	1,603,708
Ending Fund Balance	\$ 1,605,142	\$ 1,862,053	\$ 1,603,708	\$ 1,615,513

ESTES VALLEY FIRE PROTECTION DISTRICT

2024 BUDGET MESSAGE

The Estes Valley Fire Protection District, a quasi-municipal corporation and political subdivision of the State of Colorado, was organized by order and decree of the District Court of Larimer County on November 17, 2009. The District was established to provide comprehensive fire protection and emergency medical services in the Town of Estes Park. The District protects a variety of areas, including suburban residential property, agricultural farms and open space, and mountain residences and forests.

The District also budgets for the Volunteer Pension Fund, a fiduciary fund, which is used to account for assets held by the District in the capacity of trustee for its volunteer firefighter's pension plan.

Overview

Highlights of the 2024 budget include the following:

- The assessed valuation increased \$398,442,345 to \$521,962,677.
- Total operating expenses are expected to decrease by \$116,515 over the preceding year, primarily due to a decrease in capital expenditures.

General Fund

Revenue

The District has an assessed valuation of \$521,962,677 and a certified mill levy of 2.069, resulting in property tax revenues of \$1,079,941. The Specific Ownership tax is estimated to be 7.50% of the property tax, or \$80,996 in 2024. The District has also budgeted \$1,323,852 in Sales Tax from the Town of Estes Park, \$40,000 in Plan Reviews and Inspections, \$90,000 in grants, \$100,000 in Impact Fees and \$174,999 in other revenues, with \$2,889,788 budgeted for total revenues in 2024.

Expenses

Total budgeted operational expenditures for 2024 are \$2,548,770. Expenditures are categorized as district overhead, operations, training, prevention, and capital expenditures.

Fund Balance/Reserve

The District has provided for an emergency reserve fund equal to at least 3% of the fiscal year spending for 2024, as defined under TABOR.



ESTES VALLEY FIRE PROTECTION DISTRICT
PREVENT PREPARE PERFORM

January 4, 2024

To: Citizens of the Estes Valley
From: Paul Capo, Interim Fire Chief

To the Residents and Guest of the Estes Valley,

I am excited to share with you how the Estes Valley Fire Protection District accomplishes our mission that includes, "providing the residents and guests of the Estes Valley with superior fire prevention, fire protection, and emergency services in a safe and efficient manner". The Board of Directors, Staff, and Volunteers of our agency are committed to that mission in all things that we do and have spent 2023 continuing to advance our mission.

In our Operation Division, we have continued to support and grow our volunteer organization. Our 40+ volunteers serve selflessly to serve the community on all emergency calls including but not limited to; structure fires, wildland fires, emergency medical calls, ice rescues, swift water rescues, search and rescues, gas leaks, motor vehicle accidents, ... Your volunteer firefighters put in countless hours of training and responded to 665 calls for service in 2023. We completed our seventh regional fire academy that provides state certified training to our volunteers as well as our neighboring agencies.

Within our Support Services Division, we have seen an increase in the number of requests received for the Prevention Division and their services addressing Community Risk Reduction. Many residents are requesting that their properties be evaluated for wildfire risk and are looking for mitigation recommendations. We will continue to work towards implementing the 2022 Community Wildfire Protection Plan and educating our community on their role in this implementation. We work closely with the Town of Estes Park Community Development staff as well as the Building Safety staff to ensure that new development within our community is designed to be code compliant with the 2021 International Fire Code. We also work closely with our local businesses, including our short-term rentals, to assist them with operating their businesses in a safe manner.

In 2024 we will be hiring a new Fire Chief and welcoming the new Chief into our community. The Estes Valley Fire Protection District is continually seeking innovative ways to better serve the citizens and visitors of the Estes Valley. I thank you for your continued support and please stop by the firehouse and say hello.

Respectfully,

Paul Capo

Interim Fire Chief
Estes Valley Fire Protection District

Serving the Residents and Visitors of the Estes Valley with Superior Fire and Safety Services

901 N. SAINT VRAIN AVE. ESTES PARK CO 80517 970-577-0900 FAX 970-577-0923



**Residents & Guests
Of the Estes Valley**

Board of Directors
Ryan Bross—President
Brian Tseng—Vice President
Marybeth Bruchwalski—Treasurer
Dave Hamrick—Secretary
Jon Hodde—At Large

FIRE CHIEF

CHIEF OF STAFF
Erika Goetz (PIO70)

ADMINISTRATIVE ASSISTANT
Marinda Baxter

PUBLIC INFORMATION OFFICER

DIVISION CHIEF OF SUPPORT SERVICES
Jon Landkamer (CH72)

WILDLAND PROGRAM SPECIALIST

CODE APPLICATION EDUCATOR

TRAINING CAPTAIN
Chris Thomas (7006)

DIVISION CHIEF OF OPERATIONS
Paul Capo (CH73)

New Members
Volunteer Firefighters

CAPTAIN
Volunteer (7008)

CAPTAIN
Volunteer (7009)

LIEUTENANT
Volunteer (7011)

LIEUTENANT
Volunteer (7012)

LIEUTENANT
Volunteer (7013)

LIEUTENANT
Volunteer (7014)

LIEUTENANT
Volunteer (7015)

SQUAD 1
Volunteer Firefighters

SQUAD 2
Volunteer Firefighters

SQUAD 3
Volunteer Firefighters

SQUAD 4
Volunteer Firefighters

SQUAD 5
Volunteer Firefighters

CERTIFICATION OF VALUATION BY LARIMER COUNTY ASSESSOR

Name of Jurisdiction: **029 - ESTES VALLEY FIRE PROTECTION DISTRICT**

IN LARIMER COUNTY ON 12/20/2023

New Entity: No

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

IN ACCORDANCE WITH 39-5-121(2)(a) AND 39-5-128(1), C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2023 IN LARIMER COUNTY, COLORADO

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$391,417,940
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: *	\$521,962,677
3. LESS TIF DISTRICT INCREMENT, IF ANY:	\$0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$521,962,677
5. NEW CONSTRUCTION: **	\$4,058,972
6. INCREASED PRODUCTION OF PRODUCING MINES: #	\$0
7. ANNEXATIONS/INCLUSIONS:	\$0
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: #	\$0
9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b) C.R.S.): ##	\$0
10. TAXES COLLECTED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a) C.R.S.):	\$0.00
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a) C.R.S.) and (39-10-114(1)(a)(I)(B) C.R.S.):	\$903.13

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

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

Jurisdiction must submit respective certifications (Forms DLG 52 AND 52A) to the Division of Local Government in order for the values to be treated as growth in the limit calculation.

Jurisdiction must apply (Forms DLG 52B) to the Division of Local Government before the value can be treated as growth in the limit calculation.

USE FOR 'TABOR' LOCAL GROWTH CALCULATIONS ONLY

IN ACCORDANCE WITH THE PROVISION OF ARTICLE X, SECTION 20, COLO CONST, AND 39-5-121(2)(b), C.R.S. THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2023 IN LARIMER COUNTY, COLORADO ON AUGUST 25, 2023

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: @	\$5,698,389,370
ADDITIONS TO TAXABLE REAL PROPERTY:	
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: †	\$51,883,800
3. ANNEXATIONS/INCLUSIONS:	\$0
4. INCREASED MINING PRODUCTION: %	\$0
5. PREVIOUSLY EXEMPT PROPERTY:	\$99,400
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	\$0
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT:	\$0

(If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.)

DELETIONS FROM TAXABLE REAL PROPERTY:

8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	\$53,200
9. DISCONNECTIONS/EXCLUSION:	\$0
10. PREVIOUSLY TAXABLE PROPERTY:	\$596,500

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

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

% Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1), C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS: 1. TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY:----->	\$0
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NOTE: All levies must be Certified to the Board of County Commissioners NO LATER THAN DECEMBER 15, 2023

IN ACCORDANCE WITH 39-5-128(1.5) C.R.S. THE ASSESSOR PROVIDES: HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): **	\$1,182,007
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** The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119 f(3). C.R.S.