

# BUDGET PACKET

## BOARD PACKET PART 3

Original Budget Packet Part 3 included the Glacier View Fire Protection District – 2025 Proposed Budget

The Glacier View Fire Protection District – 2025 Proposed Budget was presented and approved. For a copy of the budget, please request a copy from the Administrative Officer at [districtadmin@glacierviewfire.gov](mailto:districtadmin@glacierviewfire.gov).



**GLACIER VIEW FIRE PROTECTION DISTRICT  
BUDGET MESSAGE  
(pursuant 29-1-103(1)(e) C.R.S.)**

The 2025 budget was prepared using the modified cash basis and a classification of accounts comparable to that of the District's annual financial statements.

The attached 2025 budget plan for the Glacier View Fire Protection District (GVFPD) and the Glacier View Volunteer Fire Department includes the following aspects.

1. The GVFPD assures that funds are available through the Operating Fund for Personal Protective Equipment (PPE) and gear and extensive training for both Firefighting and EMS emergency volunteers. Finding and keeping external water sources are of great importance to this District and are a part of the funding plan.
2. The District assures that funds are available to fulfill our administrative responsibilities. Insurance policies are up to date for equipment, buildings, and emergency volunteers. The District contributes annually to a pension plan for future retirees of the Glacier View Volunteer Fire Department, as well as keeping Workman's Compensation available.
3. The District actively pursues Grants for the purpose of acquiring water sources, PPE and apparatus for emergency volunteers and for EMS equipment and training.
4. The District actively plans for the future by putting money into a money market account to save for future Capital Equipment, Facility improvements, and a Contingency Fund.

The GVFPD Board of Directors, the Firefighting and Emergency Service and Non-emergency Service Personnel continue to strive for excellence in providing the best service possible to the District, community and through the surrounding area by mutual aid.

Contact Person: Ashley Johnson – Administrative Officer (970-493-3353)

# GLACIER VIEW FIRE PROTECTION DISTRICT

## STATEMENT OF BUDGET ASSUMPTIONS FISCAL YEAR ENDING DECEMBER 31, 2025

### 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 \$39,808,343.

**BUILDING LEVY** – The fire station building was financed through a Lease Purchase Agreement. At the end of the Lease in December 2022, the land and the building title are free of encumbrance. During the 2022 election, voters approved the Fire District being able to retain the 1.15 mill levy. This 1.15 mill levy will be used to fund a Capital Facilities Reserve Account for future projects.

**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.

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

**DONATIONS** – The District receives cash donations from the residents.

**FUND RAISING**- The District raises money through Kroger Community Rewards.

**EQUIPMENT GRANTS** – The District actively applies for grants to increase our capacity to serve our community.

**FACA INCOME**- The District receives funding to support our FACA group for community mitigation projects.

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

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

**MISCELLANEOUS/REIMBURSEMENTS** – Income received from Poudre Valley REA membership and Pinnacol Assurance Dividend, as well as other miscellaneous reimbursements.

## **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 and software subscriptions. Expense of office supplies costing less than \$1000, as needed.

**TELEPHONE** – The cost of land line phone and satellite internet for the District facility.

**ADMIN SUPPLIES – OTHER** – The cost of administrative supplies for the District facility.

**PAYROLL AND BENEFITS** – Payroll expense for Administrative Officer, 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.

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

**ELECTION COSTS** – The Districts expenses to hold an election for new District Board 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.

**FACILITIES** – The District expenses to maintain and improve District buildings and non operational projects.

**FIRE FIGHTING STATION SUPPLIES** – Supplies and expenses for firefighting volunteers, including small equipment costs, water and meals, as required by responses to service calls.

**WILDLAND GEAR** – The Districts continually invest in wildland gear to ensure equipment is safe and effective for use and compliant with NFPA standards.

**PERSONAL PROTECTIVE EQUIPMENT** – The Districts continually invest in personal protective equipment to ensure equipment is safe and effective for use and compliant with NFPA standards.

**STATIONS UTILITIES** – Expenses including fire station electrical and heating costs.

**FF WILDLAND FIRE EXPENSE** – The District continually improves and maintains our apparatus and wildland fire equipment to ensure it is ready in case of a wildland fire.

**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.

**ALLIANCE – WILDFIRE PREVENTION** – The District supports the Community Wildfire Prevention Plan Implementation Team and their Home Ignition Zone Assessments. For financial tracking, they have their own cost codes for Clothing/Support/PPE, Educational Materials, Firewise Event, Grant Match, Newsletter, Alliance Legal.

**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.

**CAPITAL EQUIPMENT 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.

**CAPITAL FACILITIES RESERVE** – (formerly Building Debt Reserve) – The Board of Directors has determined that the District set aside money each year for the purpose of funding building projects. This Reserve is funded by the voters passing to retain the 1.15 mill levy from the previous Building Debt Reserve.

**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 2024 and to be carried forward for 2025 needs and requirements.

**GLACIER VIEW FIRE PROTECTION DISTRICT**

**RESOLUTION TO APPROPRIATE SUMS OF MONEY FOR BUDGET YEAR 2025**

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 2025 and ending on the last day of December 2025.

**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 December 9<sup>th</sup>, 2024, 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:	<b>\$273,000.</b>
Fixed Liabilities Fund:	<b>\$ 7,400.</b>
Reserve for Tabor:	<b>\$ 8,190.</b>
Operating Reserves:	<b>\$147,609.</b>
Capital Equipment Reserve	<b>\$ 150,000.</b>
Capital Facilities Reserve	<b>\$ 45,500.</b>
Contingency Reserve	<b>\$ 20,000.</b>

TOTAL EXPENDITURES AND RESERVES: **\$371,299.**

**ADOPTED THIS 9<sup>th</sup> DAY of DECEMBER 2024.**

\_\_\_\_\_  
**President**

**Attest:** \_\_\_\_\_  
**GVFPD – Board of Director**

**Seal**



GLACIER VIEW FIRE PROTECTION DISTRICT

RESOLUTION TO ADOPT BUDGET FOR 2025

(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 2025 and ending on the last day of December 2025.

**Whereas**, the Board of Directors of the **GLACIER VIEW FIRE PROTECTION DISTRICT** has appointed Ashley Johnson, Administrative Officer, 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 October 14th, 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 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:	<b>\$273,000.</b>
Fixed Liabilities Fund:	<b>\$ 7,400.</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$280,400.</b>
<b>APPROPRIATED RESERVES:</b>	
Reserve for Tabor:	<b>\$ 8,190.</b>
Operating Reserves:	<b>\$147,609.</b>
Capital Equipment Reserve	<b>\$ 150,000.</b>
Capital Facilities Reserve	<b>\$ 45,500.</b>
Contingency Reserve	<b>\$ 20,000.</b>

TOTAL EXPENDITURES AND RESERVES:       **\$371,299.**

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

General Property Tax:                       **\$ 483,768.**

Other Revenue:                               **\$ 25,299.**

Beginning Cash Balance:                   **\$ 134,442.**

TOTAL REVENUES:                           **\$ 643,509.**

**Section 3.** That the annual budget as submitted, amended, and hereby summarized by fund, is hereby approved and adopted by the **GLAC IER 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 9th DAY of DECEMBER 2024.**

\_\_\_\_\_  
**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 2025 to help defray the costs of government for the **GLACIER VIEW FIRE PROTECTION DISTRICT**, Larimer County, Colorado for the 2025 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 December 9<sup>th</sup>, 2024, and

**Whereas**, the amount of money necessary to balance the budget for general operating expenses is \$273,000 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 2024 valuation for assessment for the **GLACIER VIEW FIRE PROTECTION DISTRICT** is \$39,808,343.

**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 2025 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 2024.

**Section 2.** That for the purpose of meeting all contractual obligations and interest expenses during the 2025 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 2024.

**Section 3.** That for the purpose of meeting all the Division of Local Affairs approved capital expenditures during the 2025 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 2024.

**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 9<sup>th</sup> Day of December, 2024**

\_\_\_\_\_  
**President**

**Attest:** \_\_\_\_\_  
**GVFPD – Board of Director**

**Seal**