

Evergreen Fire Protection District



2015 Budget

Evergreen Fire Protection District 2015 Budget

The following pages include the Evergreen Fire Protection District 2015 budget. The District has specific budgeting strategies to ensure financial responsibility and soundness. Outlined below are the District's budgeting strategies, checks and balances for fiscal responsibility, and some technical aspects of the budget.

Budgeting Strategy

The District's budgeting directly correlates with its short and long term planning.

The short term planning needs are identified through the day-to-day management of the organization. The management team meets on a regular basis to discuss the needs of each division and identify internal and external service issues that need attention. The issues that need financial attention are then marked for review for the next year's budget. If necessary, a plan is put in place to accommodate those needs in the current year. In an effort to ensure the District's long-term financial health and to meet the expanding needs of the organization, the District has created two Capital Reserves. These reserves are used to accumulate the money necessary to meet the District's current and future capital funding needs. The District is committed to funding these accounts at their appropriate levels prior to establishing the overall operating budget. In the 2015 budget, 1.88% of the total General Fund revenue is allocated between these two funds.

Apparatus Replacement: This reserve was created for the purpose of enabling the District to finance the replacement of vehicles and fire fighting apparatus based on the practical life expectancy of the asset. Projected reserve balance as of December 31, 2015: \$1,478,069.

Strategic Capital: This reserve was created to fund various capital projects within the District that fall outside the scope of the normal operating and capital replacement budgets. This allows the District to accumulate funds over a period of time (typically less than five years) to finance large capital projects. Projected reserve balance as of December 31, 2015: \$1,544,679.

Fiscal Responsibility

The District received approximately 65% of the total funding for Fire / Rescue services from property taxes in 2015. The District has several checks and balances in place to ensure fiscal responsibility. For example:

Monthly Variance Reports: Each division head is asked to review the division's actual spending vs. budget for the month and year-to-date. This process allows each division head to review all transactions within the division budget to ensure expenses are recorded correctly and that budget overages are examined and communicated in a timely manner.

Review of Recurring Costs: Recurring costs will be periodically re-evaluated to ensure that the District is getting the best possible rates.

Spending Authority: Expenses over \$5,000 require formal approval by the Fire Chief and the Board of Directors. This allows the District to have greater control over large expenditures and ensures compliance with the budget.

Market Studies on Compensation: The District performs a Market Study for each position within the District every three years to ensure that the salaries are appropriate and competitive.

Performance-Based Raises: The District utilizes a system of performance-based raises based on each employee's evaluation and performance review. The Chief must approve all performance-based salary and wage increases.

Employee Health Insurance: The District re-evaluates its benefit package annually to assure that it is competitive and cost effective for the District. The benefit package includes life insurance, a pension plan and health insurance with optional dental and vision plans.

Technical Aspects of the Budget

The Evergreen Fire Protection District maintains its financial records using governmental fund accounting. The focus of governmental fund accounting is the short-term inflow and outflow of spendable funds. However, the District also maintains long-term capital and debt projections for sound long-term decision-making.

Funds

Each major area of the District has its own fund and budget. Below is a list of all the five funds that currently make up the Evergreen Fire Protection District.

General Fund: This fund is used to account for the main operating expenses of the District, which are emergency medical services, fire protection services and administrative costs. This includes but is not limited to 911 dispatch costs, fire equipment and personal protective equipment, training, communication tools, administrative staff, station maintenance expenses, ambulance crews, ambulance maintenance, billing and collections and ambulance supplies and training. The Budget for the General Fund is divided into the following sections:

- *Payroll and Benefits:* Salaries, wages, benefits, payroll taxes, Worker's Compensation, and pension expenses (both paid and volunteer).
- *Commodities and Supplies:* Tangible items for the operation of the District such as office supplies, maintenance and repair parts, firefighting and EMS equipment, uniforms, books and manuals, and fuel.
- *Contractual Services:* Legal services, auditing, and other professional fees.
- *Other Operating Expenses:* Services required for the operation of the District such as postage, janitorial services, internet fees, telephone service, utilities, insurance, and travel expenses.
- *Capital Expenses:* These are capital expenses such as equipment, tools, hardware, software, vehicles, furniture and buildings needed to support the operations of the District.

Debt Service Fund: The purpose of this fund is to account for the resources accumulated and payments made for principal and interest on the current bond issue.

Fiduciary Fund: The purpose of this fund is to account for all the income and expenses related to the 401(a) Defined Contribution Pension Account and the Volunteer Fire Pension Account.

Determining the General Fund Operating Budget

The budgeting process starts with projecting revenues. Jefferson County and Clear Creek County provide the District with a preliminary assessment of valuation for the coming year in August, which is used to estimate property taxes. The District considers market conditions and historical data to project other revenues such as ambulance billings and interest income.

The next step in the process is the preparation of a preliminary budget by the management staff of each division. These preliminary budgets are totaled and compared to projected revenues to determine the fiscal viability of the division budgets. Meetings are then held with each Division Manager and the Fire Chief. This collaborative effort results in finalizing the division budgets and balancing the overall General Fund budget.

2015 Budget Overview –The District anticipates total General Fund revenues of \$5,055,364, which is below 2014. The total budgeted General Fund operating expenditures of \$5,050,090 are a decrease of 3.6% from 2014. Additionally, the District expects to spend \$103,000 on capital assets funded primarily from the Capital Reserves.

The 2014 budget includes the follow highlights:

Administration: The Administration budget for 2014 shows a decrease of \$484,165 from 2014 due to a realignment of division expenses for a more accurate footprint of each division.

Fire Prevention: The Fire Prevention budget for 2015 shows an increase of \$10,314 from 2014 due primarily to increased operating expenses.

EMS Budget: The EMS budget for 2015 shows an increase of \$53,986 from 2014 due primarily to increased personnel costs and operating expenses.

Communications: The Communications budget shows an increase of \$125,044 from 2014 due primarily to increased personnel and information technology maintenance costs.

Vehicles & Station Maintenance: The 2015 budget shows an decrease of \$8,536 from 2014 due primarily to decreased Commodities and Supplies and reduced Operating Expenses.

Fire Operations: The 2015 budget shows an increase of \$447,147 due to a realignment of the way these expenses are accounted for in an effort to show a more accurate footprint of each division.

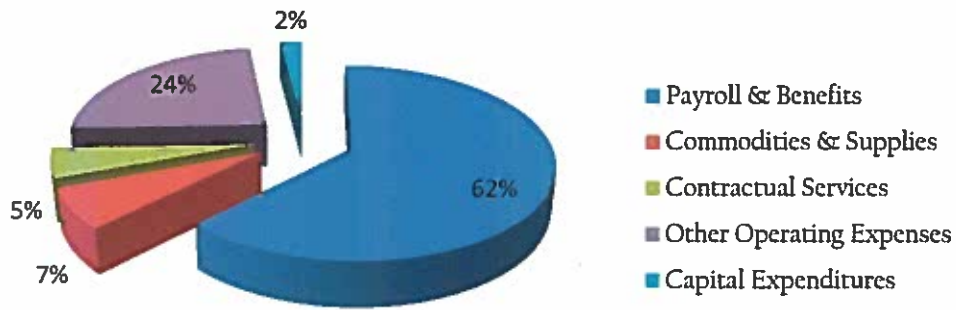
The final Certificates of Assessed Values from the Counties reflected a 0.46% decrease of taxable property value compared to the prior year.

Sincerely,



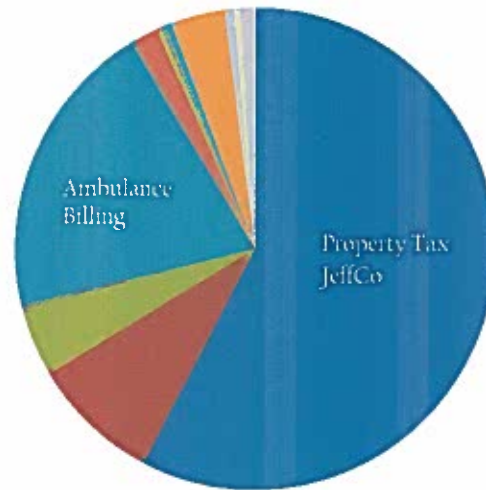
Fire Chief
Evergreen Fire/Rescue

2015 Operating Expenditures

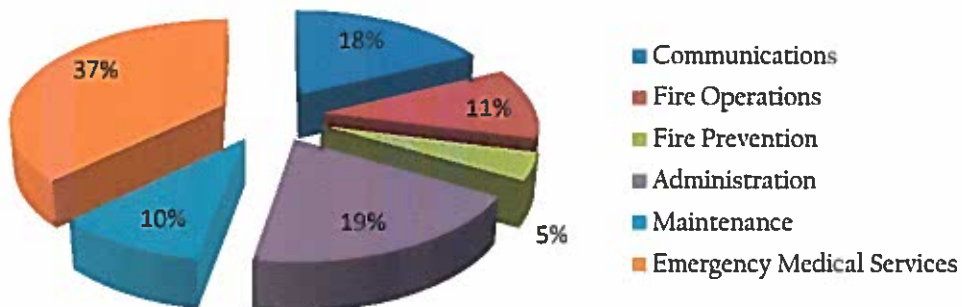


2015 Revenue

- Property Tax - Jefferson County
- Property Tax - Clear Creek County
- Specific Ownership Tax
- Abatement Refund
- Ambulance Billing
- Interest - Property Tax
- Interest - Investment
- Dispatch Service Revenue
- Fire Prevention
- Donations
- Grant Revenue
- JCECA Reimbursements
- Proceeds from Sale of Assets
- CPR Class Income
- Wildland Deployment
- Contractual Maintenance



2015 Expenditures by Division



Evergreen Fire Protection District

General Fund Budget Summary

| | 2013 Audited Actual | 2014 Adopted Budget | 2014 Estimated Actual | 08/31/2014 Actual | 2015 Adopted Budget |
|---------------------------------------|---------------------------|---------------------------|-----------------------------|----------------------|---------------------------|
| BEGINNING FUND BALANCE | 3,971,399 | 3,466,229 | 3,446,447 | 3,446,447 | 3,182,596 |
| REVENUE | | | | | |
| Total General Fund Revenue | 5,171,306 | 5,218,376 | 4,975,903 | 4,239,911 | 5,055,364 |
| EXPENDITURES | | | | | |
| Operating - By Division | | | | | |
| Communications Expenditures | 638,345 | 751,839 | 709,212 | 404,043 | 876,883 |
| Fire Operations Expenditures | 127,020 | 113,362 | 98,602 | 54,782 | 560,509 |
| Fire Prevention Expenditures | 194,604 | 206,991 | 205,366 | 128,444 | 217,305 |
| Administration Expenditures | 1,667,144 | 1,476,016 | 1,442,661 | 812,254 | 958,496 |
| Vehicles, Equip. & Station Maint. | 448,331 | 496,088 | 473,617 | 297,557 | 487,552 |
| Emergency Medical Services | 1,968,903 | 1,792,359 | 1,767,846 | 1,103,800 | 1,846,345 |
| Total Expenditures By Division | 5,044,347 | 4,836,655 | 4,697,304 | 2,800,879 | 4,947,090 |
| Operating Surplus/(Deficit) | 126,959 | 381,721 | 278,600 | 1,439,033 | 108,274 |
| Capital Budget | | | | | |
| Strategic Capital | 651,911 | 112,000 | 97,000 | 73,882 | 103,000 |
| Apparatus Replacement | - | 416,000 | 445,451 | 445,451 | - |
| Total Capital Expenditures | 651,911 | 528,000 | 542,451 | 519,333 | 103,000 |
| Net Surplus/(Deficit) | (524,952) | (146,279) | (263,851) | 919,699 | 5,274 |
| ENDING FUND BALANCE | 3,446,447 | 3,319,950 | 3,182,596 | 4,366,146 | 3,187,869 |

Components of Ending Fund Balance

| | | | | | |
|----------------------------------|-----------|-----------|-----------|-----------|-----------|
| Strategic Capital Reserve | | | | | |
| Beginning | 2,026,590 | 1,485,737 | 1,674,679 | 1,674,679 | 1,622,679 |
| Addition | 300,000 | 100,000 | 45,000 | 50,000 | 25,000 |
| Less: Expense | (651,911) | (112,000) | (97,000) | (73,882) | (103,000) |
| Ending | 1,674,679 | 1,473,737 | 1,622,679 | 1,650,797 | 1,544,679 |

| Apparatus Replacement Reserve | | | | | |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|
| Beginning | 1,418,520 | 1,743,520 | 1,718,520 | 1,718,520 | 1,408,069 |
| Addition | 300,000 | 375,000 | 135,000 | 50,000 | 70,000 |
| Less: Expense | - | (416,000) | (445,451) | (445,451) | - |
| Ending | 1,718,520 | 1,702,520 | 1,408,069 | 1,323,069 | 1,478,069 |
| TABOR Reserve | 155,139 | 156,551 | 149,277 | 149,277 | 151,661 |
| Unreserved | (101,892) | 37,141 | 2,570 | 1,243,003 | 13,460 |
| Total Ending Fund Balance | 3,446,447 | 3,369,950 | 3,182,596 | 4,366,146 | 3,187,869 |

| Assessed Valuation | | | | | |
|---------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Jefferson County | 392,471,138 | 377,710,479 | 377,710,479 | 377,710,479 | 376,054,987 |
| Clear Creek County | 57,517,870 | 57,234,300 | 57,234,300 | 57,234,300 | 56,907,530 |
| Total Assessed Valuation | 449,989,008 | 434,944,779 | 434,944,779 | 434,944,779 | 432,962,517 |
| Mill Levy | | | | | |
| General Operating | 7.626 | 7.626 | 7.626 | 7.626 | 7.626 |
| Refunds/Abatements | 0.049 | 0.045 | 0.045 | 0.045 | - |
| General Obligation Bonds | 1.460 | 1.370 | 1.370 | 1.370 | 1.460 |
| Total Mill Levy | 9.135 | 9.041 | 9.041 | 9.041 | 9.086 |

Evergreen Fire Protection District General Fund Operating Budget Detail

| | 2013 Audited Actual | 2014 Adopted Budget | 2014 Estimated Actual | 08/31/2014 Actual | 2015 Adopted Budget |
|-------------------------------------|---------------------------|---------------------------|-----------------------------|----------------------|---------------------------|
| BEGINNING FUND BALANCE | 3,971,399 | 3,466,229 | 3,446,447 | 3,446,447 | 3,182,595 |
| REVENUE | | | | | |
| Property Tax - Jefferson County | 2,982,252 | 2,880,420 | 2,867,848 | 2,803,358 | 2,867,795 |
| Property Tax - Clear Creek County | 437,811 | 436,469 | 435,276 | 425,836 | 433,977 |
| Specific Ownership Tax | 285,416 | 215,598 | 284,198 | 189,465 | 231,124 |
| Abatement Refund | 22,000 | 19,573 | 19,649 | 19,308 | 13,422 |
| Ambulance Billing | 1,190,044 | 1,250,000 | 1,014,216 | 676,144 | 1,000,000 |
| Interest - Property Tax | 9,787 | 8,500 | 8,500 | 3,778 | 5,000 |
| Interest - Investment | 7,254 | 5,000 | 5,000 | 3,865 | 5,000 |
| Dispatch Service Revenue | - | 50,000 | 50,000 | 14,255 | 85,000 |
| Fire Prevention | 10,278 | 10,000 | 19,000 | 18,700 | 15,000 |
| Donations | 5,117 | 13,500 | 4,550 | 3,800 | 16,500 |
| Grant Revenue | 10,000 | 64,000 | - | - | 19,500 |
| Subscription Membership | - | 10,000 | - | - | - |
| JCECA Reimbursements | 1,964 | 103,817 | 101,937 | 1,020 | 179,546 |
| Proceeds from Sale of Assets | - | 50,000 | 11,150 | 11,150 | 30,000 |
| Insurance Proceeds | - | - | 500 | 500 | - |
| CPR Class Income | 2,816 | 3,500 | 6,500 | 6,378 | 3,500 |
| EMT Class | - | 18,000 | - | - | - |
| Wildland Deployment | 58,990 | 40,000 | 7,500 | 5,219 | 20,000 |
| Contractual Maintenance | 59,444 | 40,000 | 45,000 | 42,055 | 50,000 |
| State Pension Contribution | 80,000 | - | 80,000 | - | 80,000 |
| Other | 8,132 | - | 15,080 | 15,080 | - |
| Total Revenue | 5,171,306 | 5,218,376 | 4,975,903 | 4,239,911 | 5,055,364 |
| EXPENDITURES | | | | | |
| Payroll & Benefits | | | | | |
| Salaries & Wages | 1,912,819 | 1,917,045 | 1,937,788 | 1,247,392 | 2,064,391 |
| Employer Payroll Taxes | 206,609 | 203,668 | 197,251 | 117,736 | 218,985 |
| Employee Benefits | 191,030 | 220,664 | 222,031 | 150,183 | 205,800 |
| Worker's Comp | 77,470 | 81,400 | 81,700 | 63,280 | 80,329 |
| Paid Pension | 152,263 | 140,698 | 140,698 | 83,387 | 149,586 |
| Volunteer Pension | 386,000 | 225,000 | 305,000 | 114,273 | 305,000 |
| Call Credits | 133,987 | 131,000 | 131,000 | - | 131,000 |
| Total Payroll & Benefits | 3,060,178 | 2,919,475 | 3,015,468 | 1,776,251 | 3,155,091 |
| Commodities and Supplies | | | | | |
| Clothing & Uniforms | 10,776 | 12,710 | 12,710 | 6,448 | 12,750 |
| Personal Protection Equipment | 41,427 | 44,987 | 36,175 | 17,311 | 52,412 |

| | 2013 Audited Actual | 2014 Adopted Budget | 2014 Estimated Actual | 08/31/2014 Actual | 2015 Adopted Budget |
|---------------------------------------|---------------------------|---------------------------|-----------------------------|----------------------|---------------------------|
| Office Supplies | 17,894 | 10,000 | 10,000 | 6,583 | 10,000 |
| Ambulance Supplies | 33,249 | 34,000 | 34,000 | 15,406 | 30,000 |
| Volunteer Uniform/Stores | 6,627 | 5,000 | 5,000 | 4,600 | 5,000 |
| Fire Equipment | 3,491 | 8,300 | 10,120 | 4,081 | 12,750 |
| Fire Extinguisher | 2,102 | 3,000 | 3,000 | 2,005 | 3,200 |
| Misc. Operating Supplies | 788 | 1,500 | 1,500 | 916 | 1,000 |
| Subscriptions | 837 | 500 | 546 | 246 | 600 |
| Books & Manuals | 9,966 | 7,000 | 7,000 | 507 | 6,700 |
| SCBA | - | 12,000 | 12,000 | 7,773 | 12,000 |
| Equipment Lease | 5,349 | 5,500 | 5,500 | 3,198 | 5,500 |
| Donation Expense | - | 3,000 | 3,050 | 1,109 | 15,000 |
| Computer Repair/Maintenance | 6,311 | 5,000 | 5,000 | 2,492 | 5,000 |
| Tools and Equipment - Non Capital | 22,767 | 67,425 | 13,515 | 8,532 | 19,525 |
| Apparatus Maintenance / Repair | 49,885 | 64,401 | 64,401 | 22,722 | 55,875 |
| Gas/Oil/Diesel | 61,968 | 75,000 | 55,000 | 30,990 | 57,500 |
| Wildland Equipment | 10,859 | 6,250 | 6,250 | 3,978 | 7,250 |
| Rescue Equipment | 7,151 | 2,000 | 3,034 | 2,034 | 5,050 |
| Haz Mat Equipment | 172 | 500 | 500 | - | 500 |
| Printing & Copying | 493 | 500 | 500 | 446 | 500 |
| Station Maintenance/Repair | 32,325 | 26,555 | 26,555 | 15,045 | 27,275 |
| Total Commodities and Supplies | 324,438 | 395,128 | 315,356 | 156,422 | 345,387 |
| Contractual Services | | | | | |
| Payroll Processing | 1,000 | - | - | - | 1,000 |
| Merchant Processing Fees | 1,652 | 1,000 | 1,309 | 1,309 | - |
| Contract Services | 14,308 | 14,900 | 14,900 | 14,290 | 13,400 |
| Contract Maintenance | 14,803 | 12,000 | 12,000 | 10,472 | 12,000 |
| Misc. Professional Fees | 114,040 | 176,000 | 176,000 | 113,011 | 162,000 |
| Legal Fees | 53,195 | 50,000 | 15,000 | 8,533 | 30,000 |
| Tech Support | 49,593 | 27,600 | 27,600 | 15,220 | 24,700 |
| Audit Services | 42,882 | 8,000 | 9,858 | 9,858 | 10,000 |
| Wildland Deployment | 2,548 | - | - | - | 5,000 |
| Total Contractual Services | 294,021 | 289,500 | 256,667 | 172,693 | 258,100 |
| Other Operating Expenses | | | | | |
| Gym Memberships | 4,000 | 6,000 | 5,969 | 5,969 | 3,000 |
| Physicals/Immunizations | 17,179 | 17,650 | 18,568 | 18,418 | 18,150 |
| Photography | 77 | - | - | - | - |
| New Employee | 2,194 | 1,500 | 1,500 | 296 | 1,500 |
| Training | 33,896 | 27,700 | 28,679 | 19,748 | 31,400 |
| Test Pit | - | 150 | 183 | 183 | 200 |
| Recruitment | 3,937 | 1,500 | 1,832 | 945 | 1,000 |
| Treasurer Fees - Jefferson Co. | 45,600 | 43,206 | 43,468 | 42,321 | 43,467 |
| Treasurer Fees - Clear Creek Co. | 12,424 | 13,094 | 13,058 | 12,859 | 13,019 |
| Bank & CC Fees | - | - | - | - | - |
| Investigations | 601 | 500 | 500 | - | 500 |

| | 2013 Audited Actual | 2014 Adopted Budget | 2014 Estimated Actual | 08/31/2014 Actual | 2015 Adopted Budget |
|---------------------------------------|---------------------------|---------------------------|-----------------------------|----------------------|---------------------------|
| CPR Class | 2,862 | 1,500 | 2,811 | 2,811 | 3,500 |
| Contractual Allowance | 535,651 | 425,000 | 427,317 | 284,878 | 425,000 |
| Collection Agency Allow/Fee | 8,372 | 8,500 | 5,000 | 2,432 | 4,000 |
| Ambulance Service Refunds | 7,395 | 3,000 | 3,000 | 2,871 | 3,000 |
| Bad Debt Expense | 126,363 | 55,000 | 55,000 | 26,361 | 55,000 |
| Website | - | 500 | 500 | - | 2,000 |
| Liability/Apparatus Ins. | 121,153 | 137,250 | 137,250 | 114,277 | 130,000 |
| Election | 132,266 | 80,000 | 78 | 77 | - |
| Seminar | 13,015 | 13,000 | 5,000 | 1,708 | 5,000 |
| Meals | 20,866 | 11,300 | 12,000 | 6,943 | 10,250 |
| Staff Volunteer Functions | 18,641 | 15,000 | 15,000 | 2,538 | 9,500 |
| Travel | 3,271 | 4,000 | 3,000 | 854 | 3,150 |
| Mileage | 930 | 1,500 | 750 | 387 | 1,500 |
| Dues | 10,146 | 15,430 | 15,430 | 10,346 | 12,430 |
| Misc Board Expense | 3,978 | - | - | - | 2,000 |
| Miscellaneous Other Operating | 16,368 | 12,750 | 11,750 | 9,132 | 17,000 |
| Tech Support | - | 100,917 | 100,917 | - | 158,846 |
| Towing | 1,878 | 500 | 500 | - | 750 |
| Apparatus Supplies | 5,202 | - | - | - | - |
| Tower Lease | 7,378 | 2,600 | 2,592 | 2,592 | 3,000 |
| Tower Maintenance | 52,128 | 40,000 | 40,000 | 26,522 | 65,000 |
| Radio Maintenance | 494 | 500 | 1,076 | 1,076 | 2,000 |
| Grant Expense | - | 10,000 | - | - | 10,000 |
| Telephone | 24,535 | 25,000 | 25,000 | 18,341 | 25,000 |
| Cell Phone | 7,960 | 7,000 | 7,000 | 3,643 | 6,000 |
| Internet | 9,306 | 9,300 | 9,300 | 6,917 | - |
| Postage & Delivery | 3,454 | 3,250 | 3,250 | 1,895 | 2,000 |
| Janitorial | 6,368 | 15,705 | 7,500 | 4,213 | 11,850 |
| Trash Services | 3,261 | 3,750 | 3,750 | 1,772 | 3,750 |
| Snow Removal | 410 | 500 | 500 | - | 250 |
| Security | - | 3,000 | 500 | - | 3,000 |
| Utilities | 81,104 | 85,000 | 85,000 | 51,532 | 85,000 |
| Water & Sewer | 8,226 | 7,500 | 7,500 | 6,441 | 10,000 |
| Fire Education | 4,874 | 3,000 | 2,000 | 738 | 2,500 |
| Promotion | 1,560 | 2,000 | 2,785 | 2,785 | 4,000 |
| Safety Day | 4,180 | 3,000 | 3,000 | 691 | - |
| Community Wellness Sponsorships | 697 | - | - | - | - |
| Total Other Operating Expenses | 1,365,710 | 1,232,552 | 1,109,813 | 695,512 | 1,188,512 |
| Capital Expenditures | | | | | |
| Donation Expense | - | - | - | - | - |
| Capital Office Furniture/ Equipment | 2,054 | - | - | - | - |
| Capital Hardware | 54,655 | 10,000 | 10,000 | 9,252 | 65,000 |
| Capital Software | 7,157 | - | - | - | - |
| Capital Building Improvements | 377,175 | 77,000 | 77,000 | 63,632 | 11,000 |
| Capital Tools & Equipment | 68,685 | 25,000 | 10,000 | 998 | 27,000 |

| | 2013 Audited Actual | 2014 Adopted Budget | 2014 Estimated Actual | 08/31/2014 Actual | 2015 Adopted Budget |
|------------------------------------|------------------------------------|------------------------------------|--------------------------------------|------------------------------|------------------------------------|
| UASI Expenses | 142,184 | - | - | - | - |
| Vehicle Purchase | - | 416,000 | 445,451 | 445,451 | - |
| Total Capital Expenditures | 651,911 | 528,000 | 542,451 | 519,333 | 103,000 |
| Total Operating Expenses | 5,696,258 | 5,364,655 | 5,239,755 | 3,320,212 | 5,050,090 |
| Operating Surplus/(Deficit) | (524,952) | (146,279) | (263,852) | 919,700 | 5,274 |
| ENDING FUND BALANCE | 3,446,447 | 3,319,950 | 3,182,595 | 4,366,147 | 3,187,869 |

Evergreen Fire Protection District
General Fund by Division - Communication

| | 2013 Audited Actual | 2014 Adopted Budget | 2014 Estimated Actual | 08/31/2014 Actual | 2015 Adopted Budget |
|--|---------------------------|---------------------------|-----------------------------|----------------------|---------------------------|
| REVENUE | | | | | |
| 5420 Grant Revenue | - | 54,000 | - | - | - |
| 4840 JCECA Reimbursements | 1,964 | 103,817 | 101,937 | 1,020 | 179,546 |
| 4630 Portfolio Interest Income | 2,552 | - | - | - | - |
| 4841 Dispatch Service Revenue | - | 50,000 | 50,000 | 14,255 | 85,000 |
| 4850 Other Revenue | 1,826 | - | - | - | - |
| Total Revenue | 6,343 | 207,817 | 151,937 | 15,275 | 264,546 |
| EXPENDITURES | | | | | |
| Payroll and Benefits | | | | | |
| 5110 Salaries & Wages | 419,567 | 414,062 | 434,805 | 289,870 | 474,726 |
| 5310 Employer Payroll Taxes | 51,160 | 42,890 | 36,473 | 24,315 | 50,796 |
| 5210 Employee Benefits | 49,481 | 59,400 | 56,100 | 36,525 | 59,400 |
| 5250 Worker's Comp | 874 | 1,100 | 1,400 | 1,400 | 911 |
| 5610 Paid Pension | 47,415 | 30,020 | 30,020 | 17,441 | 34,704 |
| Total Payroll and Benefits | 568,496 | 547,472 | 558,798 | 369,551 | 620,537 |
| Commodities and Supplies | | | | | |
| 5710 Clothing & Uniforms | 161 | 450 | 450 | - | 500 |
| 6310 Fire Equipment | 937 | - | - | - | 5,000 |
| 6926 Books and Manuals | 100 | 100 | 100 | - | 50 |
| 7220 Tools and Equipment- Non Capital | - | 54,000 | - | - | - |
| Total Commodities and Supplies | 1,198 | 54,550 | 550 | - | 5,550 |
| Other Operating Expenses | | | | | |
| 5820 Training | 6,410 | 1,000 | 2,979 | 2,979 | 9,250 |
| 6720 Meals | 865 | 600 | 600 | 359 | 400 |
| 6730 Staff Volunteer Functions | 537 | 800 | 800 | 400 | 500 |
| 6850 Tech Support | - | 100,917 | 100,917 | - | 158,846 |
| 6910 Dues | 392 | 400 | 400 | 200 | 1,200 |
| 6990 Miscellaneous Board Expense | 120 | - | - | - | - |
| 7130 Office Furniture | - | - | - | - | 7,000 |
| 7190 Miscellaneous Other Operating | 369 | 500 | 500 | 364 | - |
| 7305 UASI Expense - Reimbursement | - | - | - | - | - |
| 7380 Tower Lease | 7,378 | 2,600 | 2,592 | 2,592 | 3,000 |
| 7382 Tower Maintenance | 52,128 | 40,000 | 40,000 | 26,522 | 65,000 |
| 7386 Radio Maintenance | 494 | 500 | 1,076 | 1,076 | 2,000 |
| 7420 Telephone | (41) | - | - | - | - |
| 7720 Janitorial | - | - | - | - | 1,100 |
| 7780 Security | - | 2,500 | - | - | 2,500 |
| Total Other Operating Expenses | 68,651 | 149,817 | 149,864 | 34,492 | 250,796 |
| Capital Expenditures | | | | | |
| 7326 Capital Tools & Equipment | - | - | - | - | - |
| Total Capital Expenditures | - | - | - | - | - |
| Total Communications Expenditures | 638,345 | 751,839 | 709,212 | 404,043 | 876,883 |

Evergreen Fire Protection District
General Fund by Division - Fire Operations

| | | 2013 | 2014 | 2014 | 08/31/2014 | 2015 |
|---|---------------------------------|---------|---------|-----------|------------|---------|
| | | Audited | Adopted | Estimated | Actual | Adopted |
| | | Actual | Budget | Actual | Actual | Budget |
| REVENUE | | | | | | |
| 4340 | Wildland Income | - | - | 7,500 | 5,219 | 20,000 |
| 5630 | State Matching Pension Fund | - | - | - | - | 80,000 |
| Total Revenue | | - | - | 7,500 | 5,219 | 100,000 |
| EXPENDITURES | | | | | | |
| Payroll and Benefits | | | | | | |
| 5632 | Call Credits | - | - | - | - | 131,000 |
| 5110 | Salaries & Wages (Wildland) | - | - | - | - | 17,800 |
| 5632 | Pension | - | - | - | - | 305,000 |
| 5250 | Worker's Comp | 13,771 | 14,500 | 14,500 | 11,077 | 9,672 |
| Total Payroll and Benefits | | 13,771 | 14,500 | 14,500 | 11,077 | 463,472 |
| Commodities and Supplies | | | | | | |
| 5710 | Clothing & Uniforms | 5,710 | 7,200 | 7,200 | 4,533 | 6,400 |
| 5712 | Personal Protection Equipment | 41,294 | 43,812 | 35,000 | 17,212 | 51,237 |
| 6310 | Fire Equipment | 1,875 | 1,000 | 2,820 | 2,819 | 1,000 |
| 6380 | Misc. Operating Supplies | 788 | 1,500 | 1,500 | 916 | 1,000 |
| 6920 | Subscriptions | 107 | 100 | - | - | 100 |
| 6926 | Books & Manuals | 7,294 | 4,650 | 4,650 | 28 | 4,650 |
| 7220 | Tools & Equipment - Non Capital | 2,513 | - | - | - | 1,500 |
| 7321 | Wildland Equipment | 84 | - | - | - | - |
| 7322 | Rescue Equipment | 5,200 | 1,000 | 1,000 | - | 1,600 |
| 7323 | Haz Mat Equipment | - | 500 | 500 | - | 500 |
| Total Commodities and Supplies | | 64,865 | 59,762 | 52,670 | 25,508 | 67,987 |
| Other Operating Expenses | | | | | | |
| 5110 | Salaries & Wages | - | - | - | - | - |
| 5820 | Training | 21,390 | 15,200 | 15,200 | 11,822 | 11,400 |
| 5850 | Recruitment | 171 | 500 | 832 | 831 | - |
| 6330 | Investigations | 601 | 500 | 500 | - | 500 |
| 6710 | Seminar | 9,117 | 13,000 | 5,000 | 1,708 | 5,000 |
| 6720 | Meals | 14,663 | 7,400 | 7,400 | 3,668 | 6,750 |
| 6730 | Staff Volunteer Functions | 2,173 | 2,200 | 2,200 | 38 | - |
| 6780 | Travel | - | - | - | - | - |
| 6910 | Dues | 270 | 300 | 300 | 130 | 400 |
| 7235 | Wildland Deployment | - | - | - | - | 5,000 |
| Total Other Operating Expenses | | 48,384 | 39,100 | 31,432 | 18,197 | 29,050 |
| Capital Expenditures | | | | | | |
| 7326 | Capital Tools & Equipment | - | - | - | - | - |
| Total Capital Expenditures | | - | - | - | - | - |
| Total Fire Operations Expenditures | | 127,020 | 113,362 | 98,602 | 54,782 | 560,509 |

**Evergreen Fire Protection District
General Fund by Division - Fire Prevention**

| | 2013 Audited Actual | 2014 Adopted Budget | 2014 Estimated Actual | 08/31/2014 Actual | 2015 Adopted Budget |
|--|---------------------------|---------------------------|-----------------------------|----------------------|---------------------------|
| REVENUE | | | | | |
| 4322 Fire Prevention Income | 10,278 | 10,000 | 19,000 | 18,700 | 15,000 |
| 4510 Donations | - | 10,000 | - | - | 12,500 |
| 4520 Grants - Slash | - | - | - | - | 2,500 |
| 4520 Grants - CWPIP | - | - | - | - | 5,000 |
| 4520 Grants - Walmart | - | - | - | - | 2,000 |
| Total Revenue | 10,278 | 20,000 | 19,000 | 18,700 | 37,000 |
| EXPENDITURES | | | | | |
| Payroll and Benefits | | | | | |
| 5110 Salaries & Wages | 133,132 | 139,355 | 139,355 | 89,815 | 143,477 |
| 5310 Employer Payroll Taxes | 10,815 | 14,911 | 14,911 | 8,191 | 15,352 |
| 5210 Employee Benefits | 7,347 | 14,875 | 14,875 | 6,814 | 7,100 |
| 5250 Worker's Comp | 8,184 | 8,500 | 8,500 | 7,111 | 8,415 |
| 5610 Paid Pension | 10,045 | 11,500 | 11,500 | 6,736 | 10,761 |
| Total Payroll and Benefits | 169,522 | 189,141 | 189,141 | 118,667 | 185,105 |
| Commodities and Supplies | | | | | |
| 5710 Clothing & Uniforms | 273 | - | - | - | 700 |
| 5712 Personal Protection Equipment | 33 | 175 | 175 | 99 | 175 |
| 6360 Fire Extinguisher | 2,102 | 3,000 | 3,000 | 2,005 | 3,200 |
| 6926 Books & Manuals | 1,180 | 750 | 750 | 479 | 500 |
| 7220 Tools and Equipment - Non Capital | 57 | 175 | 265 | 265 | 175 |
| Total Commodities and Supplies | 3,645 | 4,100 | 4,190 | 2,848 | 4,750 |
| Other Operating Expenses | | | | | |
| 5760 Photography | 77 | - | - | - | - |
| 5820 Training | 2,219 | 1,500 | 1,500 | 673 | 1,250 |
| 6720 Meals | 818 | 800 | 800 | 447 | 600 |
| 6780 Travel | 188 | 500 | - | - | 400 |
| 6910 Dues | 1,546 | 1,700 | 1,700 | 1,521 | 1,700 |
| 6925 Donation Exp | - | - | - | - | 12,000 |
| 7190 Miscellaneous Other Operating | 5,277 | 1,250 | 250 | 74 | - |
| 7911 Education | 4,874 | 3,000 | 2,000 | 738 | 2,500 |
| 7912 Promotion | 1,560 | 2,000 | 2,785 | 2,785 | 4,000 |
| 7913 Safety Day | 4,180 | 3,000 | 3,000 | 691 | - |
| 7921 Community Wellness Sponsorships | 697 | - | - | - | - |
| Total Other Operating Expenses | 21,437 | 13,750 | 12,035 | 6,928 | 22,450 |
| Contractual Services | | | | | |
| 6820 Professional Services | - | - | - | - | 5,000 |
| Total Professional Services | - | - | - | - | 5,000 |
| Total Fire Prevention | 194,604 | 206,991 | 205,366 | 128,444 | 217,305 |

Evergreen Fire Protection District
General Fund by Division - Administration

| | | 2013 | 2014 | 2014 | 08/31/2014 | 2015 |
|---------------------------------|---------------------------------------|------------------|------------------|------------------|------------------|------------------|
| | | Audited | Adopted | Estimated | Actual | Adopted |
| | | Actual | Budget | Actual | Actual | Budget |
| REVENUE | | | | | | |
| 4005 | Property Tax - Jeffco | 2,982,252 | 2,880,420 | 2,867,848 | 2,803,358 | 2,867,795 |
| 4010 | Property Tax - CCC | 437,811 | 436,469 | 435,276 | 425,836 | 433,977 |
| 4111/4112 | Specific Ownership Tax | 285,416 | 215,598 | 284,198 | 189,465 | 231,124 |
| 4151/4152 | Abatement Refund | 22,000 | 19,573 | 19,649 | 19,308 | 13,422 |
| 4520 | Grants/Donations | 3,267 | 1,500 | 1,500 | 750 | 1,000 |
| 4610/4620 | Interest - Property Tax | 9,787 | 8,500 | 8,500 | 3,778 | 5,000 |
| 4630 | Interest - Investment | 4,702 | 5,000 | 5,000 | 3,865 | 5,000 |
| 4885 | Insurance Proceeds | - | - | 500 | 500 | - |
| 4340 | Wildland Income | 58,990 | 40,000 | - | - | - |
| 4860 | Proceeds from Sale of Assets | - | - | 11,150 | 11,150 | - |
| 4952 | State Pension Contributions | 80,000 | - | 80,000 | - | - |
| 4850 | Other Income | 5,059 | - | 15,080 | 15,080 | - |
| | Total Revenue | 3,889,284 | 3,607,059 | 3,728,700 | 3,473,090 | 3,557,318 |
| EXPENDITURES | | | | | | |
| Payroll and Benefits | | | | | | |
| 5110 | Salaries & Wages | 292,097 | 277,836 | 277,836 | 170,456 | 261,545 |
| 5310 | Employer Payroll Taxes | 48,077 | 29,600 | 29,600 | 26,772 | 27,985 |
| 5210 | Employee Benefits | 25,136 | 37,850 | 37,850 | 21,512 | 37,850 |
| 5250 | Worker's Comp | 10,526 | 7,700 | 7,700 | 6,538 | 8,650 |
| 5610 | Paid Pension | 20,408 | 21,000 | 21,000 | 12,050 | 21,000 |
| 5630 | Volunteer Pension | 386,000 | 225,000 | 305,000 | 114,273 | - |
| 5632 | Call Credits | 133,987 | 131,000 | 131,000 | - | - |
| | Total Payroll and Benefits | 916,230 | 729,986 | 809,986 | 351,601 | 357,030 |
| Commodities and Supplies | | | | | | |
| 5710 | Clothing & Uniforms | 336 | 500 | 500 | 352 | 500 |
| 6210 | Office Supplies | 15,705 | 10,000 | 10,000 | 6,583 | 10,000 |
| 6230 | Volunteer Uniform/Stores | 6,627 | 5,000 | 5,000 | 4,600 | 5,000 |
| 6920 | Subscriptions | 255 | 100 | 246 | 246 | 200 |
| 7135 | Equipment Lease | 5,349 | 5,500 | 5,500 | 3,198 | 5,500 |
| 7212 | Computer Repair/Maintenance | 6,311 | 5,000 | 5,000 | 2,492 | 5,000 |
| 7610 | Printing & Copying | 252 | 500 | 500 | 446 | 500 |
| | Total Commodities and Supplies | 34,836 | 26,600 | 26,746 | 17,917 | 26,700 |
| Contractual Services | | | | | | |
| 5900 | Payroll Processing | 1,000 | - | - | - | - |
| 6820 | Professional Services | 114,040 | 176,000 | 176,000 | 113,011 | 157,000 |
| 6830 | Legal Fees | 53,195 | 50,000 | 15,000 | 8,533 | 30,000 |
| 6850 | Tech Support | 38,709 | 17,600 | 17,600 | 12,357 | 14,700 |
| 7160 | Auditing | 7,500 | 8,000 | 9,858 | 9,858 | 10,000 |
| 7325 | Wildland Deployment | 2,548 | - | - | - | - |
| | Total Contractual Services | 216,993 | 251,600 | 218,458 | 143,759 | 211,700 |
| Other Operating Expenses | | | | | | |
| 5720 | Gym Memberships | 4,000 | 6,000 | 5,969 | 5,969 | 3,000 |
| 5730 | Physicals/Immunizations | 16,179 | 17,500 | 18,418 | 18,418 | 18,000 |
| 5810 | New Employee Expense | 304 | 500 | 500 | 244 | 500 |
| 5820 | Training | 3,561 | 3,500 | 2,500 | 1,418 | 2,500 |
| 6010 | Treasurer Fees - Jefferson County | 45,600 | 43,206 | 43,468 | 42,321 | 43,467 |
| 6020 | Treasurer Fees - Clear Creek County | 12,424 | 13,094 | 13,058 | 12,859 | 13,019 |
| 6370 | Website | - | 500 | 500 | - | 2,000 |
| 6420 | Liability/Aparatus | 121,153 | 137,250 | 137,250 | 114,277 | 130,000 |
| 6615 | Election | 132,266 | 80,000 | 78 | 77 | - |

| | 2013 Audited Actual | 2014 Adopted Budget | 2014 Estimated Actual | 08/31/2014 Actual | 2015 Adopted Budget |
|---------------------------------------|---------------------------|---------------------------|-----------------------------|----------------------|---------------------------|
| 6720 Meals | 3,401 | 1,000 | 1,700 | 1,700 | 1,500 |
| 6730 Staff Volunteer Functions | 15,884 | 11,000 | 11,000 | 1,865 | 9,000 |
| 6780 Travel | 1,274 | 1,500 | 1,000 | 701 | 750 |
| 6782 Mileage Reimbursement | 930 | 1,500 | 750 | 387 | 1,500 |
| 6910 Dues | 6,693 | 11,730 | 11,730 | 8,476 | 7,830 |
| 6990 Misc Board Expense | 3,978 | - | - | - | 2,000 |
| 7190 Miscellaneous Other Operating | 10,526 | 10,000 | 10,000 | 7,937 | 10,000 |
| 7420 Telephone | 24,535 | 25,000 | 25,000 | 18,341 | 25,000 |
| 7430 Cell Phone | 7,318 | 7,000 | 7,000 | 3,643 | 6,000 |
| 7440 Internet | 9,306 | 9,300 | 9,300 | 6,917 | - |
| 7510 Postage & Delivery | 3,454 | 3,250 | 3,250 | 1,895 | 2,000 |
| 7810 Utilities | 76,297 | 85,000 | 85,000 | 51,532 | 85,000 |
| Total Other Operating Expenses | 499,086 | 467,830 | 387,471 | 298,976 | 363,066 |

Capital Expenditures

| | | | | | |
|-----------------------------------|----------|----------|----------|----------|----------|
| 7214 Capital Software | - | - | - | - | - |
| 7200 Capital Hardware | - | - | - | - | - |
| 7326 Capital Tools & Equipment | - | - | - | - | - |
| Total Capital Expenditures | - | - | - | - | - |

| | | | | | |
|--|------------------|------------------|------------------|----------------|----------------|
| Total Administration Expenditures | 1,667,144 | 1,476,016 | 1,442,661 | 812,254 | 958,496 |
|--|------------------|------------------|------------------|----------------|----------------|

Evergreen Fire Protection District
General Fund by Division - Vehicles, Equipment and Station Maint.

| | 2013 Audited Actual | 2014 Adopted Budget | 2014 Estimated Actual | 08/31/2014 Actual | 2015 Adopted Budget |
|---|---------------------------|---------------------------|-----------------------------|----------------------|---------------------------|
| REVENUE | | | | | |
| 4850 Other Revenue | 1,246 | - | - | - | - |
| 4880 Contractual Maintenance | 59,444 | 40,000 | 45,000 | 42,055 | 50,000 |
| Total Revenue | 60,690 | 40,000 | 45,000 | 42,055 | 50,000 |
| EXPENDITURES | | | | | |
| Payroll and Benefits | | | | | |
| 5110 Salaries & Wages | 184,190 | 183,297 | 183,297 | 124,886 | 189,225 |
| 5310 Employer Payroll Taxes | 17,248 | 19,700 | 19,700 | 9,838 | 20,247 |
| 5210 Employee Benefits | 28,842 | 14,920 | 19,587 | 19,587 | 15,650 |
| 5250 Worker's Comp | 4,996 | 5,100 | 5,100 | 4,360 | 5,080 |
| 5610 Paid Pension | 12,260 | 12,100 | 12,100 | 8,278 | 15,500 |
| Total Payroll and Benefits | 247,535 | 235,117 | 239,784 | 166,949 | 245,702 |
| Commodities and Supplies | | | | | |
| 5710 Clothing & Uniforms | 1,537 | 1,560 | 1,560 | 1,166 | 1,650 |
| 6310 Fire Equipment | 680 | 7,300 | 7,300 | 1,262 | 6,750 |
| 7220 Tools and Equipment - Non Capital | 18,381 | 11,250 | 11,250 | 8,267 | 17,850 |
| 7221 SCBA | - | 12,000 | 12,000 | 7,773 | 12,000 |
| 7312 Apparatus Maintenance/Repair | 41,880 | 46,041 | 46,041 | 18,169 | 40,490 |
| 7313 Apparatus Maintenance/Repair - EMS | - | 18,360 | 18,360 | 4,553 | 15,385 |
| 7316 Gas/Oil/Diesel | 38,497 | 50,000 | 40,000 | 21,751 | 37,500 |
| 7317 Gas/Oil/Diesel - EMS | - | 25,000 | 15,000 | 9,239 | 20,000 |
| 7321 Wildland Equipment | 10,775 | 6,250 | 6,250 | 3,978 | 7,250 |
| 7322 Rescue Equipment | 1,951 | 1,000 | 2,034 | 2,034 | 3,450 |
| 7710 Station Maint/Repair | 32,325 | 26,555 | 26,555 | 15,045 | 27,275 |
| Total Commodities and Supplies | 146,027 | 205,316 | 186,350 | 93,237 | 189,600 |
| Contractual Services | | | | | |
| 6810 Contract Services | 14,308 | 14,900 | 14,900 | 14,290 | 13,400 |
| 6870 Contract Maintenance | 14,803 | 12,000 | 12,000 | 10,472 | 12,000 |
| Total Contractual Services | 29,110 | 26,900 | 26,900 | 24,762 | 25,400 |
| Other Operating Expenses | | | | | |
| 5730 Physical/Immunizations | - | 150 | 150 | - | 150 |
| 5820 Training | 315 | - | - | - | 500 |
| 5840 Test Pit | - | 150 | 183 | 183 | 200 |
| 7310 Apparatus Supplies | 5,202 | - | - | - | - |
| 7314 Towing | 1,878 | 500 | 500 | - | 750 |
| 7720 Janitorial | 6,368 | 15,705 | 7,500 | 4,213 | 10,750 |
| 7730 Trash Services | 3,261 | 3,750 | 3,750 | 1,772 | 3,750 |
| 7740 Snow Removal | 410 | 500 | 500 | - | 250 |
| 7780 Security | - | 500 | 500 | - | 500 |
| 7820 Water & Sewer | 8,226 | 7,500 | 7,500 | 6,441 | 10,000 |
| Total Other Operating Expenses | 25,659 | 28,755 | 20,583 | 12,609 | 26,850 |
| Capital Expenditures | | | | | |
| 7130 Capital Office Furniture/ Equipment | - | - | - | - | - |
| 7320 Capital Vehicle Improvements | - | - | - | - | - |
| 7326 Capital Tools & Equipment | - | - | - | - | - |
| Total Capital Expenditures | - | - | - | - | - |
| Total Vehicles, Equip & Station Maint. | 448,331 | 496,088 | 473,617 | 297,557 | 487,552 |

Evergreen Fire Protection District
General Fund by Division - Emergency Medical Services

| | | 2013 | 2014 | 2014 | 08/31/2014 | 2015 |
|---------------------------------------|----------------------------------|------------------|------------------|------------------|----------------|------------------|
| | | Audited | Adopted | Estimated | Actual | Adopted |
| | | Actual | Budget | Actual | Actual | Budget |
| REVENUE | | | | | | |
| 4000 | Ambulance Billing | 1,190,044 | 1,250,000 | 1,014,216 | 676,144 | 1,000,000 |
| 4320 | CPR Class Income | 2,816 | 3,500 | 6,500 | 6,378 | 3,500 |
| 4360 | EMT Class Revenue | - | 18,000 | - | - | - |
| 4510 | Donation Revenue | 1,850 | 2,000 | 3,050 | 3,050 | 3,000 |
| 4520 | Grant Revenue | 10,000 | 10,000 | - | - | 10,000 |
| 4560 | Subscription Membership | - | 10,000 | - | - | - |
| 4510/4850 | Other Revenue | - | - | - | - | - |
| Total Revenue | | 1,204,710 | 1,293,500 | 1,023,766 | 685,572 | 1,016,500 |
| EXPENDITURES | | | | | | |
| Payroll and Benefits | | | | | | |
| 5110 | Salaries & Wages | 883,835 | 902,495 | 902,495 | 572,365 | 977,618 |
| 5310 | Employer Payroll Taxes | 79,310 | 96,567 | 96,567 | 48,620 | 104,605 |
| 5210 | Employee Benefits | 80,225 | 93,619 | 93,619 | 65,745 | 85,800 |
| 5250 | Worker's Comp | 39,119 | 44,500 | 44,500 | 32,794 | 47,601 |
| 5610 | Paid Pension | 62,135 | 66,078 | 66,078 | 38,882 | 67,621 |
| Total Payroll and Benefits | | 1,144,624 | 1,203,259 | 1,203,259 | 758,406 | 1,283,245 |
| Commodities and Supplies | | | | | | |
| 5710 | Clothing & Uniforms | 2,759 | 3,000 | 3,000 | 397 | 3,000 |
| 5712 | Personal Protection Equipment | 100 | 1,000 | 1,000 | - | 1,000 |
| 6210 | Office Supplies | 2,189 | - | - | - | - |
| 6340 | Ambulance Supplies | 33,249 | 34,000 | 34,000 | 15,406 | 30,000 |
| 6920 | Subscriptions | 475 | 300 | 300 | - | 300 |
| 6925 | Donation Exp. | - | 3,000 | 3,050 | 1,109 | 3,000 |
| 6926 | Books & Manuals | 1,391 | 1,500 | 1,500 | - | 1,500 |
| 7220 | Tools and Equipment- Non Capital | 1,815 | 2,000 | 2,000 | - | - |
| 7312 | Apparatus Maintenance/Repair | 8,005 | - | - | - | - |
| 7316 | Gas/Oil/Diesel | 23,471 | - | - | - | - |
| 7323 | Haz Mat Equipment | 172 | - | - | - | - |
| 7610 | Printing & Copying | 241 | - | - | - | - |
| Total Commodities and Supplies | | 73,867 | 44,800 | 44,850 | 16,912 | 38,800 |
| Contractual Services | | | | | | |
| 6042/6043 | Credit Card Fees | 1,652 | 1,000 | 1,309 | 1,309 | 1,000 |
| 6850 | Tech Support | 10,884 | 10,000 | 10,000 | 2,863 | 10,000 |
| 7160 | Auditing | 35,382 | - | - | - | - |
| Total Contractual Services | | 47,918 | 11,000 | 11,309 | 4,172 | 11,000 |
| Other Operating Expenses | | | | | | |
| 5254 | Contractual Allowance | 535,651 | 425,000 | 427,317 | 284,878 | 425,000 |
| 5730 | Physicals/Immunizations | 1,000 | - | - | - | - |
| 5810 | New Employee | 1,890 | 1,000 | 1,000 | 52 | 1,000 |
| 5820 | Training | - | 6,500 | 6,500 | 2,856 | 6,500 |
| 5850 | Recruitment & Retention | 3,766 | 1,000 | 1,000 | 114 | 1,000 |
| 5822 | CPR Class | 2,862 | 1,500 | 2,811 | 2,811 | 3,500 |
| 5860 | Grant Expense | - | 10,000 | - | - | 10,000 |
| 6930 | Ambulance Service Refunds | 7,395 | 3,000 | 3,000 | 2,871 | 3,000 |
| 6931 | EMT Class Expenses | 1,511 | 15,000 | - | - | - |
| 6992 | Bad Debt Expense | 126,363 | 55,000 | 55,000 | 26,361 | 55,000 |
| 6710 | Seminar | 3,898 | - | - | - | - |
| 6720 | Meals | 1,120 | 1,500 | 1,500 | 769 | 1,000 |
| 6730 | Staff Volunteer Functions | 47 | 1,000 | 1,000 | 235 | - |
| 6780 | Travel | 1,808 | 2,000 | 2,000 | 153 | 2,000 |
| 6910 | Dues | 1,245 | 1,300 | 1,300 | 20 | 1,300 |

| | 2013 Audited Actual | 2014 Adopted Budget | 2014 Estimated Actual | 08/31/2014 Actual | 2015 Adopted Budget |
|---------------------------------------|---------------------------|---------------------------|-----------------------------|----------------------|---------------------------|
| 6993 Collection Agency Allow/Fee | 8,372 | 8,500 | 5,000 | 2,432 | 4,000 |
| 7190 Miscellaneous Other Operating | 196 | 1,000 | 1,000 | 757 | - |
| 7430 Cell Phone | 642 | - | - | - | - |
| 7730 Trash Services | - | - | - | - | - |
| 7810 Utilities | 4,728 | - | - | - | - |
| Total Other Operating Expenses | 702,493 | 533,300 | 508,428 | 324,309 | 513,300 |

Capital Expenditures

| | | | | | |
|---|----------|----------|----------|----------|----------|
| 7130 Capital Office Furniture/Equipment | - | - | - | - | - |
| 7200 Capital Hardware | - | - | - | - | - |
| 7214 Capital Software | - | - | - | - | - |
| Total Capital Expenditures | - | - | - | - | - |

| | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|
| Total Emergency Medical Services | 1,968,903 | 1,792,359 | 1,767,846 | 1,103,800 | 1,846,345 |
|---|------------------|------------------|------------------|------------------|------------------|

Evergreen Fire Protection District
General Fund by Division - Apparatus Replacement

| | | 2013 Audited Actual | 2014 Adopted Budget | 2014 Estimated Actual | 08/31/2014 Actual | 2015 Adopted Budget |
|---------------------|--|---------------------------|---------------------------|-----------------------------|----------------------|---------------------------|
| REVENUE | | | | | | |
| | Proceeds from Sale of Assets | - | 50,000 | - | - | 30,000 |
| | Total Revenue | - | 50,000 | - | - | 30,000 |
| EXPENDITURES | | | | | | |
| 7675 | Vehicle Purchase/Repair | - | 416,000 | 445,451 | 445,451 | - |
| | Total Vehicle Replacement | - | 416,000 | 445,451 | 445,451 | - |
| | Total Vehicles Replacement Expenditures | - | 416,000 | 445,451 | 445,451 | - |
| | Net Surplus/(Deficit) | - | (366,000) | (445,451) | (445,451) | 30,000 |

Evergreen Fire Protection District
General Fund by Division - Strategic Capital

| | 2013 Audited Actual | 2014 Adopted Budget | 2014 Estimated Actual | 08/31/2014 Actual | 2015 Adopted Budget |
|---|---------------------------|---------------------------|-----------------------------|----------------------|---------------------------|
| REVENUE | | | | | |
| EXPENDITURES | | | | | |
| 7130 Capital Office Furniture/Equipment | 2,054 | - | - | - | - |
| 7305 UASI Expenses - Reimbursable | 142,184 | - | - | - | - |
| 7200 Capital Hardware | 54,655 | 10,000 | 10,000 | 9,252 | 65,000 |
| 7214 Capital Software | 7,157 | - | - | - | - |
| 7300 Capital Building Improvements | 141,363 | 77,000 | 77,000 | 63,632 | 11,000 |
| 7301 Training Building Cost | 235,812 | - | - | - | - |
| 7326 Capital Tools & Equipment | 68,685 | 25,000 | 10,000 | 998 | 27,000 |
| 7675 Vehicle Purchase - Capital | - | - | - | - | - |
| Total Strategic Capital | 651,911 | 112,000 | 97,000 | 73,882 | 103,000 |
| Total Strategic Capital Expenditures | 651,911 | 112,000 | 97,000 | 73,882 | 103,000 |
| Net Surplus/(Deficit) | (651,911) | (112,000) | (97,000) | (73,882) | (103,000) |

Evergreen Fire Protection District Debt Service Fund Budget Summary

| | 2013 Audited Actual | 2014 Adopted Budget | 2014 Estimated Actual | 08/31/2014 Actual | 2015 Adopted Budget |
|--|---------------------------|---------------------------|-----------------------------|----------------------|---------------------------|
| BEGINNING FUND BALANCE | 63,256 | 102,219 | 99,252 | 99,252 | 60,025 |
| REVENUE | | | | | |
| 4005 Jefferson County Property Tax | 570,958 | 517,463 | 517,463 | 496,492 | 549,040 |
| 4010 Clear Creek County Property Tax | 83,819 | 78,411 | 78,411 | 75,646 | 83,085 |
| 4630 Interest Income | - | 5,000 | - | - | 5,000 |
| Total Revenue | 654,777 | 600,875 | 595,875 | 572,139 | 637,126 |
| OPERATING EXPENDITURES | | | | | |
| 6010 Jefferson County Treasurer Fees | 8,673 | 7,762 | 7,762 | 7,449 | 8,236 |
| 6020 Clear Creek County Treasurer Fees | 2,363 | 2,352 | 2,352 | 2,270 | 2,493 |
| 6030 Paying Agent Fee | 150 | 150 | 150 | 400 | 150 |
| Total Operating Expenditures | 11,186 | 10,264 | 10,264 | 10,119 | 10,878 |
| BOND DEBT PAYMENT | | | | | |
| 8110 Bond Principal Due | 480,000 | 505,000 | 505,000 | - | 520,000 |
| 8120 Bond Interest Due | 127,595 | 119,838 | 119,838 | 51,597 | 109,738 |
| Contingency | - | 5,000 | - | - | 5,000 |
| Total Bond Debt Payment | 607,595 | 629,838 | 624,838 | 51,597 | 634,738 |
| Total Debt Service Expenditures | 618,781 | 640,102 | 635,102 | 61,716 | 645,616 |
| Net Surplus/(Deficit) | 35,996 | (39,227) | (39,227) | 510,423 | (8,490) |
| ENDING FUND BALANCE | 99,252 | 62,992 | 60,025 | 609,675 | 51,535 |

Evergreen Fire Protection District Volunteer Pension Fund Budget Summary

| | 2013 Audited Actual | 2014 Adopted Budget | 2014 Estimated Actual | 08/31/2014 Actual | 2015 Adopted Budget |
|---------------------------------|---------------------------|---------------------------|-----------------------------|----------------------|---------------------------|
| BEGINNING FUND BALANCE | 3,691,369 | 3,924,391 | 4,224,261 | 4,224,261 | 4,332,761 |
| REVENUE | | | | | |
| 4955 District Contribution | 306,000 | 225,000 | 225,000 | - | 225,000 |
| 4952 State Pension Contribution | 80,000 | 80,000 | 80,000 | - | 80,000 |
| 4630 Interest Income | 568,089 | 250,000 | 250,000 | - | 250,000 |
| Total Revenue | 954,089 | 555,000 | 555,000 | - | 555,000 |
| EXPENDITURES | | | | | |
| 7110 Benefit Payments | 396,324 | 410,000 | 410,000 | - | 410,000 |
| 7125 Management Fees | 24,873 | 30,000 | 30,000 | - | 30,000 |
| 7150 Legal Services | - | 1,500 | 1,500 | - | 1,500 |
| 7190 Miscellaneous Exp. | - | 5,000 | 5,000 | - | 5,000 |
| Total Expenditures | 421,197 | 446,500 | 446,500 | - | 446,500 |
| Net Surplus/(Deficit) | 532,892 | 108,500 | 108,500 | - | 108,500 |
| ENDING FUND BALANCE | 4,224,261 | 4,032,891 | 4,332,761 | 4,224,261 | 4,441,261 |

RESOLUTION 2014-0009

**RESOLUTION OF EVERGREEN FIRE PROTECTION DISTRICT
TO ADOPT BUDGET**

WHEREAS, the Board of Directors of the Evergreen Fire Protection District has appointed a budget committee to prepare and submit a proposed 2015 budget to the Board at the proper time; and

WHEREAS, such budget committee has submitted a proposed budget to this Board for its consideration; and

WHEREAS, upon due and proper notice, published in accordance with the law, such proposed budget was open for inspection by the public at a designated place, and a public hearing was held on November 11, 2014, and interested electors were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, the budget has been prepared to comply with all terms, limitations and exemptions, including, but not limited to, enterprise, reserve transfer and expenditure exemptions, under Article X, Section 20 of the Colorado Constitution ("TABOR") and other laws or obligations which are applicable to or binding upon the District; and

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

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Evergreen Fire Protection District:

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

| | |
|-------------------------|--------------------|
| General Fund: | \$5,050,090 |
| Bond Debt Service Fund: | \$ 645,616 |
| Volunteer Pension Fund: | <u>\$ 446,500</u> |
| Total | <u>\$6,142,206</u> |

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

General Fund:

| | |
|---|--------------------|
| From unappropriated surpluses | \$3,182,595 |
| From sources other than general property tax | \$1,739,670 |
| From the general property tax levy | <u>\$3,315,194</u> |
| Total | <u>\$8,237,459</u> |

Bond Debt Service Fund:

| | |
|---|-------------------|
| From unappropriated surpluses | \$ 60,025 |
| From sources other than general property tax | \$ 5,000 |
| From the general property tax levy | <u>\$ 632,126</u> |
| Total | <u>\$ 697,151</u> |

Volunteer Pension Fund:

| | |
|---|--------------------|
| From unappropriated surpluses | \$4,332,761 |
| From sources other than general property tax | \$ 555,000 |
| From the general property tax levy | <u>\$ 0</u> |
| Total | <u>\$4,887,761</u> |

3. That the budget, as submitted, amended and herein summarized by fund, be, and the same hereby is, approved and adopted as the budget of Evergreen Fire Protection District for the 2015 fiscal year.

4. That the budget, as hereby approved and adopted, shall be certified by the Treasurer and/or President of the District to all appropriate agencies and is made a part of the public records of the District.

TO SET MILL LEVIES

WHEREAS, the amount of money necessary to balance the budget for general operating expenses is \$3,301,772, together with abatements in the amount of \$13,422; and

WHEREAS, the amount of money necessary to balance the budget for debt service expenses is \$632,125; and

WHEREAS, the 2014 valuation for assessment for the District, as certified by the Jefferson County and Clear Creek County Assessors, is \$432,962,517.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Evergreen Fire Protection District:

1. That for the purposes of meeting all general operating expenses of the District during the 2015 budget year, there is hereby levied a tax of 7.626 mills upon each dollar of the total valuation for assessment of all taxable property within the District, to raise \$3,301,772 in revenue.

2. That for abatement purposes, there is hereby levied a tax of .031 mills upon each dollar of the total valuation for assessment of all taxable property within the District, to raise \$13,422 in revenue.

3. That for debt service purposes, there is hereby levied a tax of 1.460 mills upon each dollar of the total valuation for assessment of all taxable property within the District, to raise \$632,125 in revenue.

4. That the Treasurer and/or President of the District, or his or her designee, is hereby authorized and directed to immediately certify to the County Commissioners of Jefferson County and Clear Creek County, Colorado, the mill levies for the District as herein above determined and set, or as adjusted, if necessary, upon receipt of the final (December) certification of valuation from the county assessors in order to comply with any applicable revenue and other budgetary limits.

TO APPROPRIATE SUMS OF MONEY

WHEREAS, the Board of Directors of the District has made provision in the budget for revenues in an amount equal to the total proposed expenditures as set forth therein; and

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, as more fully

set forth in the budget, including any interfund transfers listed therein, so as not to impair the operations of District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Evergreen Fire Protection District that the following sums are hereby appropriated from the revenues of each fund, to each fund, for the purposes stated in the budget:

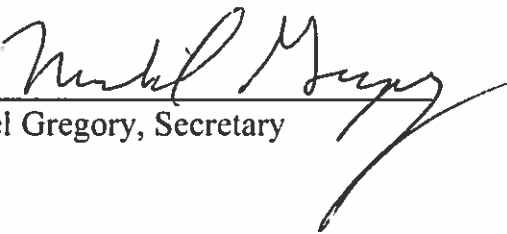
| | |
|-------------------------|--------------------|
| General Fund: | \$5,050,090 |
| Bond Debt Service Fund: | \$ 645,616 |
| Volunteer Pension Fund: | <u>\$ 446,500</u> |
| Total | <u>\$6,142,206</u> |

Adopted this 9th day of December, 2014.

EVERGREEN FIRE PROTECTION DISTRICT

By 
David Christensen, Vice President

ATTEST:

By 
Michael Gregory, Secretary

CERTIFICATION OF BUDGET

TO: THE DIVISION OF LOCAL GOVERNMENT

This is to certify that the budget, attached hereto, is a true and accurate copy of the budget for the Evergreen Fire Protection District, for the budget year ending December 31, 2015, as adopted December 9, 2014.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Evergreen Fire Protection District in Clear Creek and Jefferson Counties, Colorado, this 9th day of December, 2014.

By: 
David Christensen, Vice President

(SEAL)

AMENDED CERTIFICATION OF VALUES

Name of Jurisdiction: **EVERGREEN FIRE DISTRICT**

New District:

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

| In | On | 2014 |
|---|------------|-----------------|
| In | On | Are: |
| In accordance with 39-5-121(2)(a) and 39-5-128(1), C.R.S. The total Assessed Valuations for taxable year | | |
| Previous Year's Net Total Assessed Valuation: | 12/02/2014 | \$57,234,300.00 |
| Current Year's Gross Total Assessed Valuation: | | \$56,907,530 |
| (-) Less TIF district increment, if any: | | \$0.00 |
| Current Year's Net Total Assessed Valuation: | | \$56,907,530 |
| New Construction*: | | \$7,690 |
| Increased Production of Producing Mines**: | | \$0 |
| ANNEXATIONS/INCLUSIONS: | | \$0 |
| Previously Exempt Federal Property**: | | \$0.00 |
| New Primary Oil or Gas production from any Oil and Gas leasehold or land (29-1-301(1)(b) C.R.S.)***: | | \$0.00 |
| Taxes Received last year on omitted property as of August 1 (29-1-301(1)(a) C.R.S.) Includes all revenue collected on valuation not previously certified. | | \$0.00 |
| Taxes Abated or Refunded as of August 1 (39-10-114(1)(a)(I)(B) C.R.S.): | | \$1,193.03 |

This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo. Constitution
 * New Construction is defined as: Taxable real property structures and the personal property connected with the structure.
 ** Jurisdiction must submit a certification to the Division of Local Government in order for a value to be accrued (DLG52 & 52A)
 *** Jurisdiction must submit an application to the Division of Local Government in order for a value to be accrued. (DLG 52B)

USE FOR 'TABOR' LOCAL GROWTH CALCULATIONS ONLY

| In | On | 2014 |
|---|------------|---------------|
| In | On | Are: |
| In accordance with the Art. X, Sec. 20, Colorado Constitution and 39-5-121(2)(b), C.R.S. The Actual Valuations for the taxable year | | |
| Current Year's Total Actual Value of All Real Property*: | 12/02/2014 | \$622,128,340 |
| ADDITIONS TO TAXABLE REAL PROPERTY: | | |
| Construction of taxable real property improvements**: | | \$96,560 |
| ANNEXATIONS/INCLUSIONS: | | \$0 |
| Increased Mining Production***: | | \$0 |
| Previously exempt property: | | \$0.00 |
| Oil or Gas production from a new well: | | \$0 |
| Taxable real property omitted from the previous year's tax warrant. (Only the most current year value can be reported): | | \$0 |
| DELETIONS FROM TAXABLE REAL PROPERTY IMPROVEMENTS: | | |
| Destruction of taxable property improvements. | | \$93,980 |
| Disconnections/Exclusions: | | \$0 |
| Previously Taxable Property: | | \$0.00 |

* This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property.
 ** Construction is defined as newly constructed taxable real property structures.
 *** Includes production from a new mine and increase in production of a producing mine.

NOTE: All levies must be certified to the Board of County Commissioners no later than December 15, 2014



OFFICE OF COUNTY ASSESSOR
100 JEFFERSON COUNTY PARKWAY
GOLDEN, CO 80419-2500

JIM EVERSON
Assessor

EVERGREEN FIRE DIST - 4290
% MIKE WEEGE, FIRE CHIEF
1802 BERGAN PKWY
EVERGREEN, CO 80437-1498

November 25, 2014

SUBJECT: 2014 Certification of Value

The total ASSESSED valuation for your authority for the year 2014 is \$ 376,054,987.

| | | |
|--|----|-------------|
| TIF District (Urban Renewal) Increment: | \$ | 0 |
| Current year net assessed valuation: | \$ | 376,054,987 |
| Last year your gross assessed value was: | \$ | 377,710,479 |
| New construction assessed value: | \$ | 728,389 |
| Increased production of producing Mine*: | \$ | 0 |
| Annexation/Inclusion assessed value: | \$ | 0 |
| Previously exempt federal property*: | \$ | 0 |
| Exclusion assessed value: | \$ | 0 |

The law (39-10-114(B)C.R.S.1973, as amended) requires that we report to you the amount of abatements and refunds granted during the past year. Pursuant to 29-1-301, we are also reporting revenue received from property previously omitted from the tax roll. These amounts, for the one year period preceding September 1, 2014, are as follows:

| | | |
|--------------------------------|----|--------|
| Abatements & Refunds: | \$ | 12,574 |
| Revenue from Omitted Property: | \$ | 15 |

* Jurisdiction must submit a certification to the Division of Local Government in order for the value to be counted as growth.

EVERGREEN FIRE DIST - 4290

LOCAL GROWTH

Amendment 1 requires that you consider "local growth" in calculating your revenue limitation. Pursuant to Division of Property Taxation Guidelines, the following are the relevant ACTUAL value figures for your authority:

The actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property:

\$ 3,839,866,533

The actual value of newly constructed taxable real property improvements:

\$ 9,061,000

The actual value of real property annexed to or included in the authority:

\$ 0

The actual value of real property that changed from exempt to taxable:

\$ 784,480

The actual value of omitted real property:

\$ 0

The actual value of new oil, gas, or mining production:

\$ 0

The actual value of demolished taxable real property:

\$ 0

The actual value of excluded real property:

\$ 0

The actual value of real property that changed from taxable to exempt:

\$ 5,350,010

Your local growth calculation within Jefferson County is:

.0012