

# **Evergreen Fire Protection District**



# **2016 Budget**

## **Evergreen Fire Protection District 2016 Budget**

The following pages include the Evergreen Fire Protection District 2016 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 2016 budget, 3.95% 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, 2016: \$2,028,069.

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, 2016: \$1,200,297.

### **Fiscal Responsibility**

The District received approximately 68.25% of the total funding for Fire / Rescue services from property taxes in 2016. 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 the income and expenses related to the 401(a) Defined Contribution Pension Account and Volunteer 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.

**2016 Budget Overview** –The District anticipates total General Fund revenues of \$5,332,765, which is above 2015. The total budgeted General Fund operating expenditures of \$5,604,767 are an increase of 10.9% from 2015. Additionally, the District expects to spend \$547,500 on capital assets funded primarily from the Capital Reserves. The larger expenses from Capital Reserves will be for replacement of the ambulance prams and an energy efficiency project to reduce energy loses and expenses from lights and heating systems.

The 2016 budget includes the follow highlights:

**Administration:** The Administration budget for 2016 shows an increase of \$140,039 from 2015 due to election costs and other operating expenses.

**Fire Prevention:** The Fire Prevention budget for 2016 shows a decrease of \$5,889 from 2015 due to a change in personnel.

**EMS Budget:** The EMS budget for 2016 shows an increase of \$57,879 from 2015 due primarily to an increase in technical support expenses for contracted services.

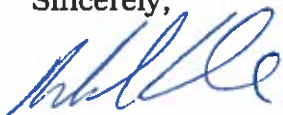
**Communications:** The Communications budget shows a decrease of \$115,182 from 2015 due to budgeting changes requested by our auditor.

**Vehicles & Station Maintenance:** The 2016 budget shows an increase of \$31,327 from 2015 due primarily to increased Commodities and Supplies Expenses.

**Fire Operations:** The 2016 budget shows an increase of \$2,003 due to the addition of a line item for payroll taxes and slight increases in the cost of commodities / supplies and other operating expenses.

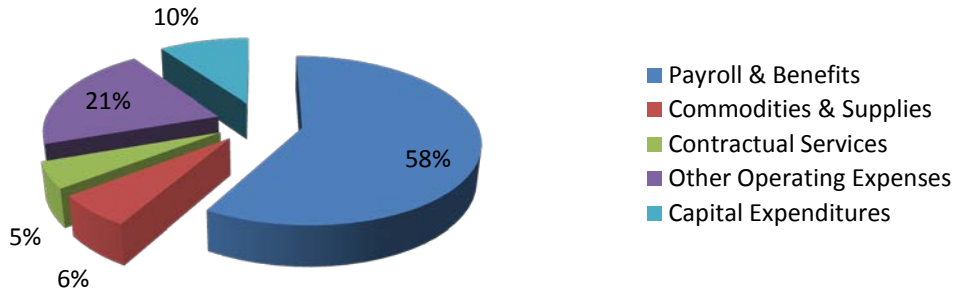
The final Certificates of Assessed Values from the Counties reflected a 10.2% increase of taxable property value in Jefferson County and a 5.7% increase in Clear Creek County for 2016 compared to 2015.

Sincerely,

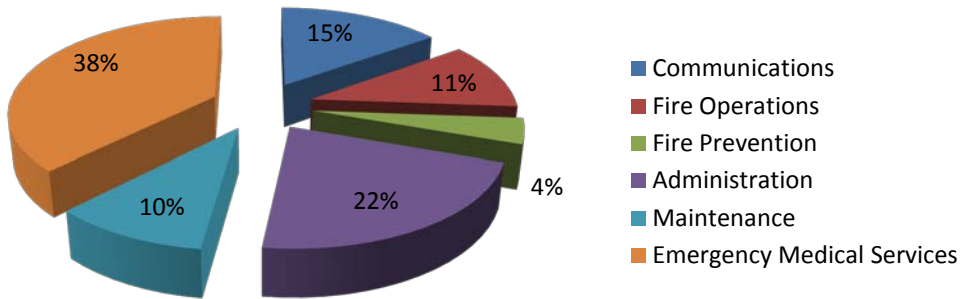


Fire Chief  
Evergreen Fire/Rescue

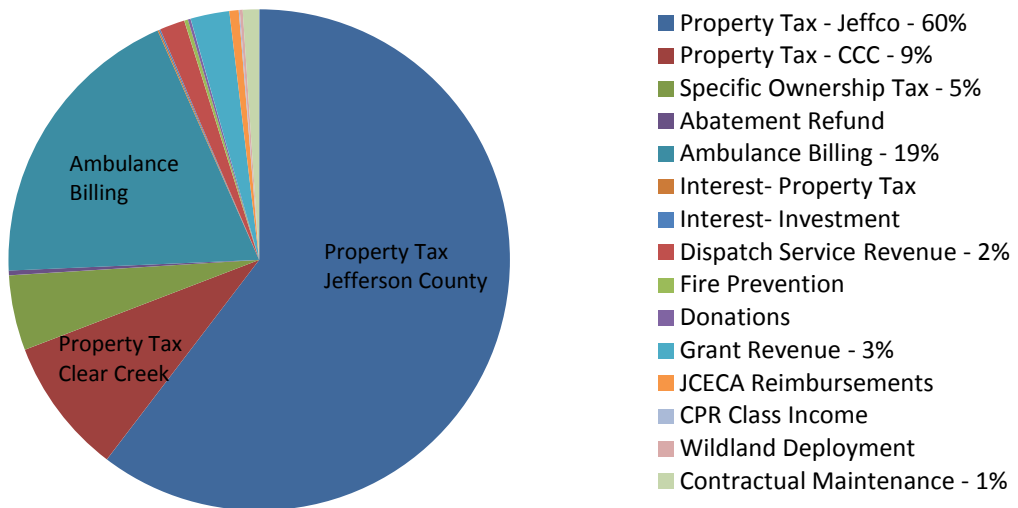
### 2016 Total Operating Expenditures



### 2016 Expenditures by Division



### 2016 Revenue



## Evergreen Fire Protection District General Fund Budget Summary

	2014 Audited Actual	2015 Adopted Budget	2015 Estimated Actual	09/30/2015 Actual	2016 Adopted Budget
<b>BEGINNING FUND BALANCE</b>	3,446,447	3,182,595	3,414,292	3,414,292	3,698,531
<b>REVENUE</b>					
Total General Fund Revenue	4,905,326	5,055,364	5,324,494	4,771,790	5,332,765
<b>EXPENDITURES</b>					
<b>Operating- By Division</b>					
Communications Expenditures	623,488	876,883	870,392	553,323	761,701
Fire Operations Expenditures	108,884	560,509	557,711	253,996	562,512
Fire Prevention Expenditures	198,092	217,305	205,586	144,048	211,416
Administration Expenditures	1,337,492	958,496	950,385	724,590	1,098,535
Vehicles, Equipment & Station Maintenance	487,126	487,552	486,908	327,623	518,879
Emergency Medical Services	1,663,066	1,846,345	1,866,272	1,379,773	1,904,224
<b>Total Expenditures By Division</b>	4,418,149	4,947,090	4,937,255	3,383,352	5,057,267
<b>Operating Surplus/(Deficit)</b>	487,178	108,274	387,240	1,388,438	275,498
<b>Capital Budget</b>					
Strategic Capital	73,882	103,000	103,000	56,977	547,500
Apparatus Replacement	445,451	-	-	-	-
<b>Total Capital Expenditures</b>	519,333	103,000	103,000	56,977	547,500
<b>Net Surplus/(Deficit)</b>	(32,155)	5,274	284,240	1,331,461	(272,002)
<b>ENDING FUND BALANCE</b>	3,414,292	3,187,869	3,698,531	4,745,753	3,426,529

### Components of Ending Fund Balance

#### Strategic Capital Reserve

Beginning	1,674,679	1,622,679	1,700,797	1,700,797	1,697,797
Addition	100,000	25,000	100,000	25,000	50,000
Less: Expense	(73,882)	(103,000)	(103,000)	(56,977)	(547,500)
<b>Ending</b>	1,700,797	1,544,679	1,697,797	1,668,820	1,200,297

#### Apparatus Replacement Reserve

Beginning	1,718,520	1,408,069	1,553,069	1,553,069	1,828,069
Addition	280,000	70,000	275,000	70,000	200,000
Less: Expense	(445,451)	-	-	-	-
<b>Ending</b>	1,553,069	1,478,069	1,828,069	1,623,069	2,028,069

#### TABOR Reserve

Unreserved	147,160	151,661	159,735	159,735	159,983
<b>Total Ending Fund Balance</b>	13,266	13,460	12,931	1,294,129	38,180

<b>Total Ending Fund Balance</b>	3,414,292	3,187,869	3,698,531	4,745,753	3,426,529
----------------------------------	-----------	-----------	-----------	-----------	-----------

### Assessed Valuation

Jeffco	377,710,479	376,054,987	376,054,987	376,054,987	415,935,792
CCC	57,234,300	56,907,530	56,907,530	56,907,530	60,534,880
<b>Total Assessed Valuation</b>	434,944,779	432,962,517	432,962,517	432,962,517	476,470,672

### Mill Levy

General Operating	7.626	7.626	7.626	7.626	7.626
Refunds/Abatements	0.045	0.031	0.031	0.031	0.034
General Obligation Bonds	1.370	1.460	1.460	1.460	1.366
<b>Total Mill Levy</b>	9.041	9.117	9.117	9.117	9.026

## Evergreen Fire Protection District General Fund Operating Budget Detail

	2014 Audited Actual	2015 Adopted Budget	2015 Estimated Actual	09/30/2015 Actual	2016 Adopted Budget
<b>BEGINNING FUND BALANCE</b>	<b>3,446,447</b>	<b>3,182,595</b>	<b>3,414,292</b>	<b>3,414,292</b>	<b>3,698,531</b>
<b>REVENUE</b>					
Property Tax - Jeffco	2,870,456	2,867,795	2,867,795	2,844,719	3,171,926
Property Tax - CCC	434,310	433,977	433,977	427,518	461,639
Specific Ownership Tax	285,692	231,124	299,254	227,518	254,350
Abatement Refund	19,528	13,422	13,422	13,758	16,200
Ambulance Billing	1,022,616	1,000,000	1,160,000	1,000,709	1,000,000
Interest- Property Tax	5,895	5,000	5,000	3,613	5,000
Interest- Investment	6,879	5,000	5,000	2,430	5,000
Dispatch Service Revenue	59,887	85,000	95,000	55,940	85,000
Fire Prevention	28,624	15,000	30,000	26,175	12,500
Donations	18,530	16,500	8,000	8,050	9,000
Grant Revenue	-	19,500	2,000	-	132,000
JCECA Reimbursements	9,055	179,546	179,546	11,715	31,650
Proceeds from Sale of Assets	11,150	30,000	27,500	27,573	-
Insurance Proceeds	500	-	-	-	-
CPR Class Income	2,028	3,500	3,000	1,725	3,500
Wildland Deployment	17,834	20,000	25,000	25,855	10,000
Contractual Maintenance	82,230	50,000	90,000	86,513	55,000
State Pension Contribution	583	80,000	80,000	-	80,000
Other	29,529	-	-	7,978	-
<b>Total Revenue</b>	<b>4,905,326</b>	<b>5,055,364</b>	<b>5,324,494</b>	<b>4,771,790</b>	<b>5,332,765</b>
<b>EXPENDITURES</b>					
<b>Payroll &amp; Benefits</b>					
Salaries & Wages	1,913,090	2,064,391	2,044,325	1,520,341	2,145,203
Overtime Expense	-	-	-	-	-
Employer Payroll Taxes	173,921	218,985	172,599	122,154	197,833
Employee Benefits	236,667	205,800	219,249	178,385	250,278
Worker's Comp	80,066	80,329	84,657	63,051	85,715
Paid Pension	130,170	149,586	142,382	99,204	154,597
Volunteer Pension	205,955	305,000	305,000	168,750	305,000
Call Credits	131,000	131,000	131,000	800	131,000
<b>Total Payroll &amp; Benefits</b>	<b>2,870,869</b>	<b>3,155,091</b>	<b>3,099,212</b>	<b>2,152,684</b>	<b>3,269,626</b>
<b>Commodities and Supplies</b>					
Clothing & Uniforms	8,639	12,750	12,750	10,956	13,650
Personal Protection Equipment	44,567	52,412	46,175	14,057	37,737
Office Supplies	9,634	10,000	10,000	8,347	10,000
Ambulance Supplies	29,217	30,000	25,000	16,595	32,000
Volunteer Uniform/Stores	4,780	5,000	5,100	5,083	7,500
Fire Equipment	15,352	12,750	13,461	7,278	18,200
Fire Extinguisher	2,027	3,200	3,200	656	3,300
Misc. Operating Supplies	1,250	1,000	1,000	367	1,000
Subscriptions	246	600	500	72	600
Books and Manuals	1,476	6,700	5,725	4,705	6,100
SCBA	28,612	12,000	5,000	3,537	12,000
Equipment Lease	5,628	5,500	6,000	5,029	6,250
Donation Expense	1,184	15,000	6,000	45	5,000
Equipment & Computer Repair/Maintenance	4,577	5,000	2,500	2,449	5,000
Tools and Equipment- Non Capital	13,465	19,525	11,615	9,421	22,125
Apparatus Maintenance / Repair	55,021	55,875	55,875	30,039	65,850
Gas/Oil/Diesel	48,210	57,500	47,000	28,318	55,500
Wildland Equipment	5,826	7,250	5,000	717	6,250
Rescue Equipment	2,142	5,050	4,300	1,870	9,600
Haz Mat Equipment	-	500	500	-	500
Printing & Copying	576	500	250	18	500
Station Maintenance / Repair	24,901	27,275	27,275	16,192	30,675
<b>Total Commodities and Supplies</b>	<b>307,331</b>	<b>345,387</b>	<b>294,226</b>	<b>165,752</b>	<b>349,337</b>

	2014 Audited Actual	2015 Adopted Budget	2015 Estimated Actual	09/30/2015 Actual	2016 Adopted Budget
<b>Contractual Services</b>					
Merchant Processing Fees	1,933	1,000	3,000	2,221	3,000
Contract Services	16,224	13,400	13,400	10,391	11,900
Contract Maintenance	21,603	12,000	37,000	32,496	20,000
Miscellaneous Professional Fees	177,824	162,000	164,500	125,372	138,000
Legal Fees	16,993	30,000	30,000	27,473	30,000
Tech Support	26,043	183,546	185,746	30,859	65,304
Audit Services	9,858	10,000	8,232	8,232	10,000
Wildland Deployment	4,074	5,000	5,000	4,061	5,000
<b>Total Contractual Services</b>	<b>274,551</b>	<b>416,946</b>	<b>446,878</b>	<b>241,105</b>	<b>283,204</b>
<b>Other Operating Expenses</b>					
Gym Memberships	8,717	3,000	4,000	3,272	4,000
Physicals / Immunizations	20,853	18,150	21,150	6,079	21,150
New Employee	674	1,500	1,887	1,142	1,500
Training	33,940	31,400	32,400	26,071	27,400
Test Pit	273	200	200	-	250
Recruitment	1,845	1,000	-	1,334	2,000
Treasurer Fees - Jeffco	43,376	43,467	43,467	42,881	43,481
Treasurer Fees - CCC	13,129	13,019	13,019	12,909	13,019
Investigations	-	500	500	-	500
CPR Class	3,773	3,500	3,500	2,830	3,500
Contractual Allowance	368,532	425,000	510,000	379,105	440,000
Collection Agency Allowance / Fee	3,698	4,000	-	-	500
Ambulance Service Refunds	802	3,000	3,000	1,798	3,000
Bad Debt Expense	73,842	55,000	50,000	39,531	60,000
Website	500	2,000	1,000	570	2,000
Liability / Apparatus Ins.	126,678	130,000	130,000	110,793	130,000
Election	77	-	-	-	100,000
Seminar	14,693	5,000	5,000	3,273	11,500
Meals	9,890	10,250	11,500	8,698	10,950
Staff Volunteer Functions	11,895	9,500	9,842	2,115	12,500
Travel	2,228	3,150	6,200	5,313	3,350
Mileage	781	1,500	700	446	1,500
Dues	11,947	12,430	11,430	10,268	11,100
Miscellaneous Board Expense	-	2,000	1,200	6	2,000
Miscellaneous Other Operating	11,141	10,000	10,000	6,949	10,000
Towing	-	750	750	197	1,500
Tower Lease	5,702	3,000	3,000	-	3,000
Tower Maintenance	38,778	65,000	65,000	53,518	70,000
Radio Maintenance	1,633	2,000	1,500	1,158	5,000
Grant Expense	-	10,000	-	-	-
Telephone	27,247	25,000	25,000	20,404	28,000
Cell Phone	5,650	6,000	6,000	5,071	11,000
Internet	8,464	-	-	-	-
Postage & Delivery	2,394	2,000	2,000	1,765	2,500
Janitorial	9,457	11,850	9,500	4,102	8,700
Trash Services	3,303	3,750	3,750	2,858	4,000
Snow Removal	-	250	250	-	500
Security	160	3,000	3,000	116	3,000
Utilities	77,131	85,000	85,000	50,686	85,000
Water & Sewer	10,224	10,000	10,000	8,357	10,000
Fire Education	2,204	2,500	1,500	-	1,500
Promotion	5,331	4,000	3,500	2,096	1,000
Safety Day	4,434	-	-	909	2,200
<b>Total Other Operating Expenses</b>	<b>965,398</b>	<b>1,022,666</b>	<b>1,089,745</b>	<b>816,619</b>	<b>1,152,100</b>



	2014 Audited Actual	2015 Adopted Budget	2015 Estimated Actual	09/30/2015 Actual	2016 Adopted Budget
<b>Capital Expenditures</b>					
Donation Expense	-	-	-	-	-
Capital Office Furniture / Equipment	-	7,000	7,193	7,193	3,000
Capital Hardware	9,252	65,000	65,000	39,461	531,500
Capital Software	-	-	-	1,130	-
Capital Building Improvements	63,632	11,000	11,000	4,800	16,000
Capital Tools & Equipment	998	27,000	27,000	11,586	-
Vehicle Purchase / Repair	445,451	-	-	-	-
<b>Total Capital Expenditures</b>	<b>519,333</b>	<b>110,000</b>	<b>110,193</b>	<b>64,169</b>	<b>550,500</b>
<b>Total Operating Expenses</b>	<b>4,937,482</b>	<b>5,050,090</b>	<b>5,040,255</b>	<b>3,440,329</b>	<b>5,604,767</b>
<b>Operating Surplus / (Deficit)</b>	<b>(32,155)</b>	<b>5,274</b>	<b>284,240</b>	<b>1,331,461</b>	<b>(272,002)</b>
<b>ENDING FUND BALANCE</b>	<b>3,414,292</b>	<b>3,187,869</b>	<b>3,698,531</b>	<b>4,745,753</b>	<b>3,426,529</b>

## Evergreen Fire Protection District General Fund by Division - Communication

		2014 Audited Actual	2015 Adopted Budget	2015 Estimated Actual	09/30/2015 Actual	2016 Adopted Budget
<b>REVENUE</b>						
4840	JCECA Reimbursements	9,055	179,546	179,546	11,715	31,650
4841	Dispatch Service Revenue	59,887	85,000	95,000	55,940	85,000
	<b>Total Revenue</b>	<b>68,943</b>	<b>264,546</b>	<b>274,546</b>	<b>67,655</b>	<b>116,650</b>
<b>EXPENDITURES</b>						
<b>Payroll and Benefits</b>						
5110	Salaries & Wages	440,660	474,726	480,000	363,393	493,292
5310	Employer Payroll Taxes	33,301	50,796	38,000	28,668	43,812
5210	Employee Benefits	63,034	59,400	65,500	53,538	70,500
5250	Worker's Comp	1,568	911	911	629	1,200
5610	Paid Pension	28,319	34,704	30,000	21,825	36,997
	<b>Total Payroll and Benefits</b>	<b>566,882</b>	<b>620,537</b>	<b>614,411</b>	<b>468,054</b>	<b>645,801</b>
<b>Commodities and Supplies</b>						
5710	Clothing and Uniforms	-	500	500	417	800
6310	Fire Equipment	-	5,000	5,100	5,092	3,500
6926	Books and Manuals	-	50	50	-	-
	<b>Total Commodities and Supplies</b>	<b>-</b>	<b>5,550</b>	<b>5,650</b>	<b>5,510</b>	<b>4,300</b>
<b>Contractual Services</b>						
6850	Tech Support	-	158,846	158,846	9,006	16,550
	<b>Total Contractual Services</b>	<b>-</b>	<b>158,846</b>	<b>158,846</b>	<b>9,006</b>	<b>16,550</b>
<b>Other Operating Expenses</b>						
5820	Training	8,626	9,250	9,250	6,517	9,250
6720	Meals	850	400	1,500	1,096	1,200
6730	Staff Volunteer Functions	400	500	842	842	500
6910	Dues	200	1,200	200	100	400
7190	Miscellaneous Other Operating	416	-	-	82	-
7380	Tower Lease	5,702	3,000	3,000	-	3,000
7382	Tower Maintenance	38,778	65,000	65,000	53,518	70,000
7386	Radio Maintenance	1,633	2,000	1,500	1,158	5,000
7720	Janitorial	-	1,100	500	132	200
7780	Security	-	2,500	2,500	116	2,500
	<b>Total Other Operating Expenses</b>	<b>56,606</b>	<b>84,950</b>	<b>84,292</b>	<b>63,561</b>	<b>92,050</b>
<b>Capital Expenditures</b>						
7130	Capital Office Furniture/ Equipment	-	7,000	7,193	7,193	3,000
	<b>Total Capital Expenditures</b>	<b>-</b>	<b>7,000</b>	<b>7,193</b>	<b>7,193</b>	<b>3,000</b>
<b>Total Communications Expenditures</b>		<b>623,488</b>	<b>876,883</b>	<b>870,392</b>	<b>553,323</b>	<b>761,701</b>

## Evergreen Fire Protection District General Fund by Division - Fire Operations

		2014 Audited Actual	2015 Adopted Budget	2015 Estimated Actual	09/30/2015 Actual	2016 Adopted Budget
<b>REVENUE</b>						
4340	Wildland Income	-	20,000	25,000	25,855	10,000
5630	State Matching Pension Fund	-	80,000	80,000	-	80,000
	<b>Total Revenue</b>	-	100,000	105,000	25,855	90,000
<b>EXPENDITURES</b>						
<b>Payroll and Benefits</b>						
5632	Call Credits	-	131,000	131,000	800	131,000
5110	Salaries & Wages (Wildland)	-	17,800	15,000	14,681	17,800
5310	Employer Payroll Taxes	-	-	-	1,257	9,000
5630	Pension	-	305,000	305,000	168,750	305,000
5250	Worker's Comp	14,096	9,672	14,000	11,986	14,500
	<b>Total Payroll and Benefits</b>	14,096	463,472	465,000	197,474	477,300
<b>Commodities and Supplies</b>						
5710	Clothing & Uniforms	4,533	6,400	6,400	6,954	6,400
5712	Personal Protection Equipment	43,812	51,237	45,000	14,057	36,562
6310	Fire Equipment	2,819	1,000	1,611	1,611	1,000
6380	Miscellaneous Operating Supplies	1,250	1,000	1,000	367	1,000
6920	Subscriptions	-	100	-	-	100
6926	Books and Manuals	747	4,650	4,650	4,509	4,000
7220	Tools and Equipment- Non Capital	4,265	1,500	1,500	1,490	-
7322	Rescue Equipment	-	1,600	1,600	883	5,600
7323	Haz Mat Equipment	-	500	500	-	500
	<b>Total Commodities and Supplies</b>	57,426	67,987	62,261	29,872	55,162
<b>Contractual Services</b>						
7325	Wildland Deployment	-	5,000	5,000	4,061	5,000
	<b>Total Contractual Services</b>	-	5,000	5,000	4,061	5,000
<b>Other Operating Expenses</b>						
5820	Training	15,751	11,400	12,800	14,025	11,400
5850	Recruitment	831	-	-	-	1,000
6330	Investigations	-	500	500	-	500
6710	Seminar	12,822	5,000	5,000	3,273	5,000
6720	Meals	5,430	6,750	6,750	4,916	6,750
6730	Staff Volunteer Functions	1,777	-	-	-	-
6910	Dues	260	400	400	375	400
7190	Miscellaneous Other Operating	490	-	-	-	-
	<b>Total Other Operating Expenses</b>	37,361	24,050	25,450	22,589	25,050
<b>Capital Expenditures</b>						
7200	Capital Hardware	-	-	-	-	-
7214	Capital Software	-	-	-	-	-
7300	Capital Building Improvements	-	-	-	-	-
7326	Capital Tools & Equipment	-	-	-	-	-
	<b>Total Capital Expenditures</b>	-	-	-	-	-
<b>Total Fire Operations Expenditures</b>		<b>108,884</b>	<b>560,509</b>	<b>557,711</b>	<b>253,996</b>	<b>562,512</b>

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

		2014 Audited Actual	2015 Adopted Budget	2015 Estimated Actual	09/30/2015 Actual	2016 Adopted Budget
<b>REVENUE</b>						
4322	Fire Prevention Income	28,624	15,000	30,000	26,175	12,500
4510	Donations	14,680	12,500	6,000	6,500	5,000
4520	Grants - CWPIP	-	5,000	-	-	5,000
4520	Grants - Walmart	-	2,000	2,000	-	2,000
	<b>Total Revenue</b>	<b>43,304</b>	<b>37,000</b>	<b>38,000</b>	<b>32,675</b>	<b>24,500</b>
<b>EXPENDITURES</b>						
<b>Payroll and Benefits</b>						
5110	Salaries & Wages	137,012	143,477	137,793	101,822	147,616
5310	Employer Payroll Taxes	12,562	15,352	15,352	8,415	12,500
5210	Employee Benefits	10,430	7,100	7,100	8,634	9,750
5250	Worker's Comp	8,789	8,415	8,415	6,290	10,000
5610	Paid Pension	10,275	10,761	10,761	7,539	11,000
	<b>Total Payroll and Benefits</b>	<b>179,069</b>	<b>185,105</b>	<b>179,421</b>	<b>132,700</b>	<b>190,866</b>
<b>Commodities and Supplies</b>						
5710	Clothing & Uniforms	-	700	700	227	700
5712	Personal Protection Equipment	99	175	175	-	175
6360	Fire Extinguisher	2,027	3,200	3,200	656	3,300
6926	Books & Manuals	654	500	275	196	600
7220	Tools and Equipment- Non Capital	283	175	115	111	175
	<b>Total Commodities and Supplies</b>	<b>3,062</b>	<b>4,750</b>	<b>4,465</b>	<b>1,190</b>	<b>4,950</b>
<b>Other Operating Expenses</b>						
5820	Training	1,373	1,250	1,850	30	1,250
6720	Meals	696	600	250	372	500
6780	Travel	-	400	400	110	350
6910	Dues	1,646	1,700	1,700	1,751	1,800
6925	Donation Exp	-	12,000	5,000	-	2,000
7190	Miscellaneous Other Operating	278	-	-	-	-
7911	Education	2,204	2,500	1,500	-	1,500
7912	Promotion	5,331	4,000	3,500	2,096	1,000
7913	Safety Day	4,434	-	-	909	2,200
7921	Community Wellness Sponsorships	-	-	-	-	-
	<b>Total Other Operating Expenses</b>	<b>15,962</b>	<b>22,450</b>	<b>14,200</b>	<b>5,268</b>	<b>10,600</b>
<b>Contractual Services</b>						
6820	Professional Services	-	5,000	7,500	4,890	5,000
	<b>Total Professional Services</b>	<b>-</b>	<b>5,000</b>	<b>7,500</b>	<b>4,890</b>	<b>5,000</b>
<b>Total Fire Prevention</b>		<b>198,092</b>	<b>217,305</b>	<b>205,586</b>	<b>144,048</b>	<b>211,416</b>

## Evergreen Fire Protection District General Fund by Division - Administration

		2014 Audited Actual	2015 Adopted Budget	2015 Estimated Actual	09/30/2015 Actual	2016 Adopted Budget
<b>REVENUE</b>						
4005	Property Tax - Jefferson County	2,870,456	2,867,795	2,867,795	2,844,719	3,171,926
4010	Property Tax - Clear Creek County	434,310	433,977	433,977	427,518	461,639
4111/4112	Specific Ownership Tax	285,692	231,124	299,254	227,518	254,350
4151/4152	Abatement Refund	19,528	13,422	13,422	13,758	16,200
4510	Grants / Donations	400	1,000	1,000	1,200	1,000
4610/4620	Interest- Property Tax	5,895	5,000	5,000	3,613	5,000
4630	Interest- Investment	6,879	5,000	5,000	2,430	5,000
4885	Insurance Proceeds	500	-	-	-	-
4360	June Continuing Education Income	-	-	-	9	-
4340	Wildland Income	17,834	-	-	-	-
4860	Proceeds from Sale of Assets	11,150	-	-	27,573	-
4952	State Pension Contributions	583	-	-	-	-
4850	Other Income	29,417	-	-	7,969	-
	<b>Total Revenue</b>	<b>3,682,756</b>	<b>3,557,318</b>	<b>3,625,448</b>	<b>3,556,308</b>	<b>3,915,115</b>
<b>EXPENDITURES</b>						
<b>Payroll and Benefits</b>						
5110	Salaries & Wages	272,993	261,545	260,000	193,531	300,085
5310	Employer Payroll Taxes	40,243	27,985	24,000	16,630	26,500
5210	Employee Benefits	43,384	37,850	37,850	30,991	40,000
5250	Worker's Comp	8,048	8,650	8,650	5,535	9,100
5610	Paid Pension	18,491	21,000	18,500	13,642	22,100
5630	Volunteer Pension	205,955	-	-	-	-
5632	Call Credits	131,000	-	-	-	-
	<b>Total Payroll and Benefits</b>	<b>720,114</b>	<b>357,030</b>	<b>349,000</b>	<b>260,329</b>	<b>397,785</b>
<b>Commodities and Supplies</b>						
5710	Clothing and Uniforms	352	500	500	217	500
6210	Office Supplies	9,634	10,000	10,000	8,347	10,000
6230	Volunteer Uniform / Stores	4,780	5,000	5,100	5,083	7,500
6920	Subscriptions	246	200	200	72	200
7135	Equipment Lease	5,628	5,500	6,000	5,029	6,250
7212	Computer Repair / Maintenance	4,577	5,000	2,500	2,449	5,000
7610	Printing & Copying	576	500	250	18	500
	<b>Total Commodities and Supplies</b>	<b>25,794</b>	<b>26,700</b>	<b>24,550</b>	<b>21,215</b>	<b>29,950</b>
<b>Contractual Services</b>						
5900	Payroll Processing	-	-	-	-	-
6042	Credit Card Fees	-	-	-	-	-
6820	Professional Services	177,824	157,000	157,000	120,482	133,000
6830	Legal Fees	16,993	30,000	30,000	27,473	30,000
6850	Tech Support	15,275	14,700	14,700	9,661	16,300
7160	Auditing	9,858	10,000	8,232	8,232	10,000
7325	Wildland Deployment	4,074	-	-	-	-
	<b>Total Contractual Services</b>	<b>224,024</b>	<b>211,700</b>	<b>209,932</b>	<b>165,847</b>	<b>189,300</b>
<b>Other Operating Expenses</b>						
5720	Gym Memberships	8,717	3,000	4,000	3,272	4,000
5730	Physicals / Immunizations	20,853	18,000	21,000	6,079	21,000
5810	New Employee Expense	622	500	887	894	500
5820	Training	1,888	2,500	1,500	948	5,000
6010	Treasurer Fees - Jefferson County	43,376	43,467	43,467	42,881	43,481
6020	Treasurer Fees - Clear Creek County	13,129	13,019	13,019	12,909	13,019
6370	Website	500	2,000	1,000	570	2,000
6420	Insurance	126,678	130,000	130,000	110,793	130,000
6615	Election	77	-	-	-	100,000
6720	Meals	1,781	1,500	1,500	1,484	1,500
6730	Staff Volunteer Functions	9,484	9,000	9,000	1,273	11,500

	2014 Audited Actual	2015 Adopted Budget	2015 Estimated Actual	09/30/2015 Actual	2016 Adopted Budget	
6780	Travel	701	750	3,800	3,782	1,000
6782	Mileage Reimbursement	781	1,500	700	446	1,500
6910	Dues	9,287	7,830	7,830	7,067	8,500
6990	Miscellaneous Board Expense	-	2,000	1,200	6	2,000
7190	Miscellaneous Other Operating	8,798	10,000	10,000	6,867	10,000
7420	Telephone	27,247	25,000	25,000	20,404	28,000
7430	Cell Phone	5,650	6,000	6,000	5,071	11,000
7440	Internet	8,464	-	-	-	-
7510	Postage & Delivery	2,394	2,000	2,000	1,765	2,500
7810	Utilities	77,131	85,000	85,000	50,686	85,000
	<b>Total Other Operating Expenses</b>	<b>367,559</b>	<b>363,066</b>	<b>366,903</b>	<b>277,198</b>	<b>481,500</b>
<b>Capital Expenditures</b>						
7130	Capital Office Furniture / Equipment	-	-	-	-	-
7214	Capital Software	-	-	-	-	-
7200	Capital Hardware	-	-	-	-	-
7326	Capital Tools & Equipment	-	-	-	-	-
	<b>Total Capital Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Administration Expenditures</b>		<b>1,337,492</b>	<b>958,496</b>	<b>950,385</b>	<b>724,590</b>	<b>1,098,535</b>

# Evergreen Fire Protection District

## General Fund by Division - Vehicles, Equipment and Station Maint.

		2014 Audited Actual	2015 Adopted Budget	2015 Estimated Actual	09/30/2015 Actual	2016 Adopted Budget
<b>REVENUE</b>						
4880	Vehicle / Maintenance Income	82,230	50,000	90,000	86,513	55,000
	<b>Total Revenue</b>	<b>82,230</b>	<b>50,000</b>	<b>90,000</b>	<b>86,513</b>	<b>55,000</b>
<b>EXPENDITURES</b>						
<b>Payroll and Benefits</b>						
5110	Salaries & Wages	179,842	189,225	191,532	140,465	194,804
5310	Employer Payroll Taxes	14,633	20,247	20,247	10,533	16,750
5210	Employee Benefits	27,157	15,650	17,799	16,820	24,250
5250	Worker's Comp	5,367	5,080	5,080	3,523	5,500
5610	Paid Pension	12,566	15,500	15,500	8,727	14,500
	<b>Total Payroll and Benefits</b>	<b>239,565</b>	<b>245,702</b>	<b>250,158</b>	<b>180,068</b>	<b>255,804</b>
<b>Commodities and Supplies</b>						
5710	Clothing and Uniforms	1,613	1,650	1,650	1,102	1,750
6310	Fire Equipment	12,533	6,750	6,750	575	13,700
7220	Tools and Equipment- Non Capital	7,139	17,850	10,000	7,821	15,550
7222	SCBA	28,612	12,000	5,000	3,537	12,000
7312	Apparatus Maintenance / Repair	36,141	40,490	40,490	23,559	44,075
7313	Apparatus Maintenance / Repair - EMS	18,880	15,385	15,385	6,480	21,775
7316	Gas/Oil/Diesel	32,433	37,500	35,000	19,802	40,500
7317	Gas/Oil/Diesel - EMS	15,777	20,000	12,000	8,516	15,000
7321	Wildland Equipment	5,826	7,250	5,000	717	6,250
7322	Rescue Equipment	2,142	3,450	2,700	987	4,000
7710	Station Maint/Repair	24,901	27,275	27,275	16,192	30,675
	<b>Total Commodities and Supplies</b>	<b>185,997</b>	<b>189,600</b>	<b>161,250</b>	<b>89,287</b>	<b>205,275</b>
<b>Contractual Services</b>						
6810	Contract Services	16,224	13,400	13,400	10,391	11,900
6870	Contract Maintenance	21,603	12,000	37,000	32,496	20,000
	<b>Total Contractual Services</b>	<b>37,827</b>	<b>25,400</b>	<b>50,400</b>	<b>42,887</b>	<b>31,900</b>
<b>Other Operating Expenses</b>						
5730	Physical / Immunizations	-	150	150	-	150
5820	Training	-	500	500	-	500
5840	Test Pit	273	200	200	-	250
6780	Travel	322	-	-	-	-
7314	Towing	-	750	750	197	1,500
7720	Janitorial	9,457	10,750	9,000	3,970	8,500
7730	Trash Services	3,303	3,750	3,750	2,858	4,000
7740	Snow Removal	-	250	250	-	500
7780	Security	160	500	500	-	500
7820	Water & Sewer	10,224	10,000	10,000	8,357	10,000
	<b>Total Other Operating Expenses</b>	<b>23,738</b>	<b>26,850</b>	<b>25,100</b>	<b>15,380</b>	<b>25,900</b>
<b>Capital Expenditures</b>						
7130	Capital Office Furniture / Equipment	-	-	-	-	-
7200	Capital Computer Hardware	-	-	-	-	-
7320	Capital Vehicle Improvements	-	-	-	-	-
7326	Capital Tools & Equipment	-	-	-	-	-
	<b>Total Capital Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Vehicles, Equipment &amp; Station Maint.</b>		<b>487,126</b>	<b>487,552</b>	<b>486,908</b>	<b>327,623</b>	<b>518,879</b>

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

		2014 Audited Actual	2015 Adopted Budget	2015 Estimated Actual	Adopted Budget	2016 Adopted Budget
<b>REVENUE</b>						
4000	Ambulance Billing	1,022,616	1,000,000	1,160,000	1,000,709	1,000,000
4320	CPR Class Income	2,028	3,500	3,000	1,725	3,500
4510	Donation Revenue	3,450	3,000	1,000	350	3,000
	<b>Total Revenue</b>	<b>1,028,094</b>	<b>1,016,500</b>	<b>1,164,000</b>	<b>1,002,784</b>	<b>1,006,500</b>
<b>EXPENDITURES</b>						
<b>Payroll and Benefits</b>						
5110	Salaries & Wages	882,582	977,618	960,000	706,449	991,606
5190	Overtime Expense	-	-	-	-	-
5310	Employer Payroll Taxes	73,182	104,605	75,000	56,650	89,271
5210	Employee Benefits	92,662	85,800	91,000	68,402	105,778
5250	Worker's Comp	42,198	47,601	47,601	35,087	45,415
5610	Paid Pension	60,519	67,621	67,621	47,471	70,000
	<b>Total Payroll and Benefits</b>	<b>1,151,143</b>	<b>1,283,245</b>	<b>1,241,222</b>	<b>914,059</b>	<b>1,302,070</b>
<b>Commodities and Supplies</b>						
5710	Clothing and Uniforms	2,141	3,000	3,000	2,038	3,500
5712	Personal Protection Equipment	656	1,000	1,000	-	1,000
6340	Ambulance Supplies	29,217	30,000	25,000	16,595	32,000
6920	Subscriptions	-	300	300	-	300
6925	Donation Expenses	1,184	3,000	1,000	45	3,000
6926	Books and Manuals	76	1,500	750	-	1,500
7220	Tools and Equipment- Non Capital	1,779	-	-	-	6,400
	<b>Total Commodities and Supplies</b>	<b>35,051</b>	<b>38,800</b>	<b>31,050</b>	<b>18,679</b>	<b>47,700</b>
<b>Contractual Services</b>						
6850	Tech Support	10,768	10,000	12,200	12,193	32,454
6042	Credit Card Fee	1,933	1,000	3,000	2,221	3,000
	<b>Total Contractual Services</b>	<b>12,700</b>	<b>11,000</b>	<b>15,200</b>	<b>14,414</b>	<b>35,454</b>
<b>Other Operating Expenses</b>						
5254	Contractual Allowance	368,532	425,000	510,000	379,105	440,000
5810	New Employee	52	1,000	1,000	248	1,000
5820	Training	6,301	6,500	6,500	4,552	-
5822	CPR Class	3,773	3,500	3,500	2,830	3,500
5850	Recruitment & Retention	1,014	1,000	-	1,334	1,000
5860	Grant Expense	-	10,000	-	-	-
6930	Ambulance Service Refunds	802	3,000	3,000	1,798	3,000
6992	Bad Debt Expense	73,842	55,000	50,000	39,531	60,000
6710	Seminar	1,871	-	-	-	6,500
6720	Meals	1,132	1,000	1,500	829	1,000
6730	Staff Volunteer Functions	235	-	-	-	500
6780	Travel	1,206	2,000	2,000	1,420	2,000
6910	Dues	555	1,300	1,300	976	-
6993	Collection Agency Allowance / Fee	3,698	4,000	-	-	500
7190	Miscellaneous Other Operating	1,158	-	-	-	-
	<b>Total Other Operating Expenses</b>	<b>464,172</b>	<b>513,300</b>	<b>578,800</b>	<b>432,622</b>	<b>519,000</b>
<b>Capital Expenditures</b>						
7130	Capital Office Furniture / Equipment	-	-	-	-	-
7200	Capital Hardware	-	-	-	-	-
7214	Capital Software	-	-	-	-	-
7326	Capital Tools & Equipment	-	-	-	-	-
	<b>Total Capital Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Emergency Medical Services</b>		<b>1,663,066</b>	<b>1,846,345</b>	<b>1,866,272</b>	<b>1,379,774</b>	<b>1,904,224</b>



## Evergreen Fire Protection District General Fund by Division - Apparatus Replacement

	2014 Audited Actual	2015 Adopted Budget	2015 Estimated Actual	Adopted Budget	2016 Adopted Budget
<b>REVENUE</b>					
Proceeds from Sale of Assets	-	30,000	27,500	-	-
<b>Total Revenue</b>	-	30,000	27,500	-	-
<b>EXPENDITURES</b>					
<b>Capital Expenditures</b>					
Vehicle Purchase/Repair	445,451	-	-	-	-
<b>Total Vehicle Replacement</b>	445,451	-	-	-	-
<b>Total Vehicles Replacement Expenditures</b>	445,451	-	-	-	-
<b>Net Surplus/(Deficit)</b>	(445,451)	30,000	27,500	-	-

## Evergreen Fire Protection District General Fund by Division - Strategic Capital

		2014 Audited Actual	2015 Adopted Budget	2015 Estimated Actual	Adopted Budget	2016 Adopted Budget
<b>REVENUE</b>						
	State EMS Grant (50 - 50 match cots)			-	-	87,500
	Grant Revenue RETAC Tough Books 75-25 match			-	-	37,500
4630	Portfolio Interest Income	-	-	-	-	-
	<b>Total Revenue</b>	-	-	-	-	<b>125,000</b>
<b>EXPENDITURES</b>						
7200	Capital Hardware	9,252	65,000	65,000	39,461	531,500
7214	Capital Software		-	-	1,130	-
7300	Capital Building Improvements	63,632	11,000	11,000	4,800	16,000
7326	Capital Tools & Equipment	998	27,000	27,000	11,586	-
	<b>Total Strategic Capital</b>	<b>73,882</b>	<b>103,000</b>	<b>103,000</b>	<b>56,977</b>	<b>547,500</b>
<b>Total Strategic Capital Expenditures</b>		<b>73,882</b>	<b>103,000</b>	<b>103,000</b>	<b>56,977</b>	<b>547,500</b>
	<b>Net Surplus/(Deficit)</b>	<b>(73,882)</b>	<b>(103,000)</b>	<b>(103,000)</b>	<b>(56,977)</b>	<b>(422,500)</b>

## Evergreen Fire Protection District Debt Service Fund Budget Summary

	2014 Audited Actual	2015 Adopted Budget	2015 Estimated Actual	Adopted Budget	2016 Adopted Budget
<b>BEGINNING FUND BALANCE</b>	99,252	60,025	57,626	57,626	49,035
<b>REVENUE</b>					
4005 Jefferson County Property Tax	517,463	549,040	549,040	544,622	568,168
4010 Clear Creek Courant Property Tax	76,240	83,085	83,085	81,936	82,691
4630 Interest Income	-	5,000	5,000	-	-
4200 Bond Proceeds	-	-	-	-	-
<b>Total Revenue</b>	<b>593,704</b>	<b>637,125</b>	<b>637,125</b>	<b>626,558</b>	<b>650,859</b>
<b>OPERATING EXPENDITURES</b>					
6010 Jefferson County Treasurer Fees	7,762	8,236	8,236	8,176	8,523
6020 Clear Creek County Treasurer Fees	2,330	2,493	2,493	2,462	2,481
6030 Paying Agent Fee	400	150	250	250	250
7120 Trustee Fees	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>10,492</b>	<b>10,879</b>	<b>10,979</b>	<b>10,888</b>	<b>11,253</b>
<b>BOND DEBT PAYMENT</b>					
8110 Bond Principal Due	505,000	520,000	520,000	-	535,000
8120 Bond Interest Due	119,838	109,738	109,738	54,869	99,337
Contingency	-	5,000	5,000	-	5,000
<b>Total Bond Debt Payment</b>	<b>624,838</b>	<b>634,738</b>	<b>634,738</b>	<b>54,869</b>	<b>639,337</b>
<b>Total Debt Service Expenditures</b>	<b>635,330</b>	<b>645,617</b>	<b>645,717</b>	<b>65,757</b>	<b>650,591</b>
<b>Net Surplus / (Deficit)</b>	<b>(41,626)</b>	<b>(8,492)</b>	<b>(8,592)</b>	<b>560,801</b>	<b>268</b>
<b>ENDING FUND BALANCE</b>	<b>57,626</b>	<b>51,533</b>	<b>49,035</b>	<b>618,428</b>	<b>49,303</b>

**RESOLUTION 2015-0003**

**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 2016 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 10, 2015, 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:	\$5,606,067
Bond Debt Service Fund:	<u>\$ 650,552</u>
Total	<u>\$6,256,619</u>

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

General Fund:

From unappropriated surpluses	\$3,698,531
From sources other than general property tax	\$1,683,259
From the general property tax levy	<u>\$3,653,483</u>
Total	<u>\$9,035,273</u>

Bond Debt Service Fund:

From unappropriated surpluses	\$ 49,035
From sources other than general property tax	\$ 0
From the general property tax levy	<u>\$ 648,661</u>
Total	<u>\$ 697,696</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 2016 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 \$3,637,267, together with abatements in the amount of \$16,217; and

WHEREAS, the amount of money necessary to balance the budget for debt service expenses is \$648,660; and

WHEREAS, the 2015 valuation for assessment for the District, as certified by the Jefferson County and Clear Creek County Assessors, is \$476,955,999.

**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 2016 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 \$3,637,267 in revenue.

2. That for abatement purposes, there is hereby levied a tax of .034 mills upon each dollar of the total valuation for assessment of all taxable property within the District, to raise \$16,217 in revenue.

3. That for debt service purposes, there is hereby levied a tax of 1.360 mills upon each dollar of the total valuation for assessment of all taxable property within the District, to raise \$648,660 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:	\$5,606,067
Bond Debt Service Fund:	<u>\$ 650,552</u>
Total	<u>\$6,256,619</u>

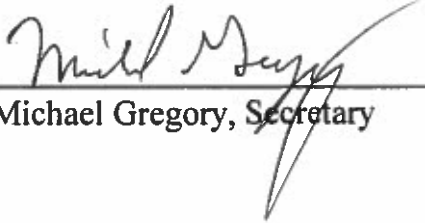
Adopted this 8<sup>th</sup> day of December 2015.

DISTRICT

EVERGREEN FIRE PROTECTION

By   
George Kling, President

ATTEST:

By   
Michael Gregory, Secretary

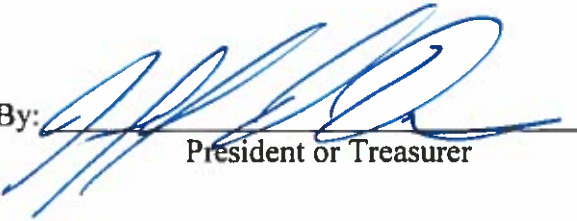
CERTIFICATION OF BUDGET

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, 2016, as adopted December 8, 2015.

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 8<sup>th</sup> day of December, 2015.

By:

A handwritten signature in blue ink, consisting of several loops and strokes, written over a horizontal line.

President or Treasurer

(SEAL)





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

**RON SANDSTROM**

Assessor



EVERGREEN FIRE DIST - 4290  
% SYLVIA ZAMPERIN  
1802 BERGAN PKWY  
EVERGREEN, CO 80439

November 16, 2015

SUBJECT: 2015 Certification of Value

The total ASSESSED valuation for your authority for the year 2015 is \$ 415,935,792.

TIF District (Urban Renewal) Increment:	\$	0
Current year net assessed valuation:	\$	415,935,792
Last year your gross assessed value was:	\$	376,054,987
New construction assessed value:	\$	1,688,662
Increased production of producing Mine*:	\$	0
Annexation/Inclusion assessed value:	\$	49,886
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, 2015, are as follows:

Abatements & Refunds:	\$	13,649
Revenue from Omitted Property:	\$	325

\* 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:  
\$ 4,316,812,864

The actual value of newly constructed taxable real property improvements:  
\$ 21,219,704

The actual value of real property annexed to or included in the authority:  
\$ 626,700

The actual value of real property that changed from exempt to taxable:  
\$ 192,000

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:  
\$ 0

Your local growth calculation within Jefferson County is:  
.0051

**CERTIFICATION OF VALUES**

Name of Jurisdiction: **EVERGREEN FIRE DISTRICT**

New District:

**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. The total Assessed Valuations for taxable year <sup>2015</sup>  
 In On 12/01/2015 Are:

Previous Year's Net Total Assessed Valuation:	\$56,907,530.00
Current Year's Gross Total Assessed Valuation:	\$60,534,880
(-) Less TIF district increment, if any:	\$0.00
Current Year's Net Total Assessed Valuation:	\$60,534,880
New Construction*:	\$136,650
Increased Production of Producing Mines**:	\$0
<b>ANNEXATIONS/INCLUSIONS:</b>	\$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.):	(\$2,584.63)

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 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 <sup>2015</sup>  
 In On 12/01/2015 Are:

Current Year's Total Actual Value of All Real Property*:	\$668,049,620
<b>ADDITIONS TO TAXABLE REAL PROPERTY:</b>	\$1,716,900
Construction of taxable real property improvements**:	\$0
<b>ANNEXATIONS/INCLUSIONS:</b>	\$0
Increased Mining Production***:	\$0.00
Previously exempt property:	\$0
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
<b>DELETIONS FROM TAXABLE REAL PROPERTY IMPROVEMENTS:</b>	\$198,350
Destruction of taxable property improvements.	\$0
Disconnections/Exclusions:	\$0.00
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, <sup>2015</sup>.