

Evergreen Fire Protection District



2018 Budget

Evergreen Fire Protection District 2018 Budget

The Evergreen Fire Protection District 2018 budget utilizes specific budgeting strategies to ensure financial responsibility and soundness. The District's budgeting strategies, checks and balances for fiscal responsibility, and some technical aspects of the budget are outlined below.

Budgeting Strategy

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

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 three 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 2018 budget, 27.3% of the total General Fund revenue is allocated between these three 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, 2018: \$2,358,069.

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, 2018: \$1,329,751.

Station 1: This reserve was created to fund the future replacement or remodel of Station 1 at 4751 Highway 73. Projected reserve balance as of December 31, 2018: \$2,600,000

Fiscal Responsibility

The District will receive approximately 76.1% of the total funding for Fire / Rescue services from property taxes in 2018. 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 \$10,000 require formal approval by 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. For 2018 the District is in its third year of an agreement with the Colorado Employer Benefit Trust which provides health insurance as part of a cooperative arrangement with other Special District Associations. The benefit package includes life insurance, a pension plan and health insurance with optional dental and vision plans. In addition the District provides access to several Employee Assistance Programs.

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 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.

2018 Budget Overview – The District anticipates total General Fund revenues of \$8,523,402, which is above 2017. The budgeted total General Fund operating expenditures of \$6,267,850 are an increase of 10.22% from the 2017 budget. Additionally, the District expects to spend \$695,000 on capital assets funded primarily from the Capital Reserves. The larger expense anticipated from the capital reserve will be for building improvements and software. The larger expense anticipated from the apparatus replacement reserve will be the replacement of a Tender that is due for retirement.

The 2018 budget includes the follow highlights:

Administration: The Administration budget for 2018 shows an increase of \$928,503 from 2017 due to realignment of radio and tower equipment and maintenance that was previously in the Vehicle and Station Maintenance Budget, and the inclusion of \$600,000 for Dispatch Services. With the consolidation of the Evergreen Fire Rescue Communications Division into the Jeffcom 911 Center the Communications Budget is eliminated from this budget and a line item has been added to the Administration Budget to reflect this expense.

Fire Prevention: The Fire Prevention budget for 2018 shows an increase of \$98,916 from 2017 due primarily to the addition of a Wildland Coordinator position salary, benefits and associated costs.

EMS Budget: The EMS budget for 2018 shows an increase of \$286,420 from 2017 due to anticipated higher contractual write-offs and bad debt expenses, and the implementation of a new Integrated Mobile Health Program called ECares.

Communications: The 2018 Communications budget is included to reflect the previous budgets for 2016 and 2017 only. With the closure of this division there are no budget expenses for 2018.

Vehicles & Station Maintenance: The 2018 budget shows an increase of \$11,844 from 2017 due to the planned building improvements for several stations. This budget has been decreased with the reallocation of radio and tower equipment and maintenance to the Administration Budget.

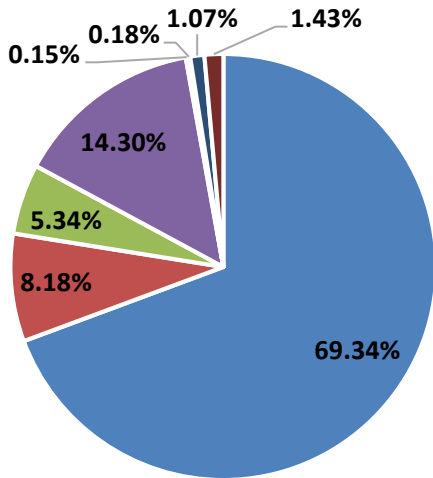
Fire Operations: The 2018 budget shows an increase of \$42,309 due to the increase in training and seminar costs, and to an increase in the personal protection equipment needs for an increase in the number of firefighters, and the replacement of rescue equipment.

The final Certificates of Assessed Values from the Counties reflected a \$104,766,620 or 25.19% increase of taxable property value in Jefferson County and a \$1,197,520 or 1.98% increase in Clear Creek County for 2018 compared to 2017.

Sincerely,

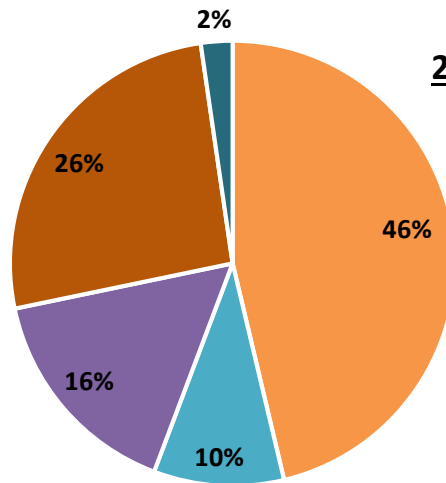
A handwritten signature in black ink, appearing to read 'Mike Weege', written in a cursive style.

Fire Chief Mike Weege
Evergreen Fire/Rescue



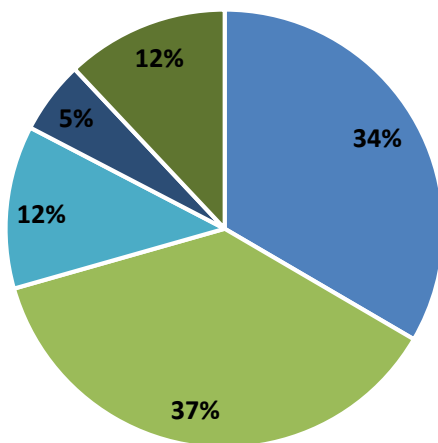
2018 REVENUE

- Property Tax - Jefferson County
- Property Tax - Clear Creek County
- Specific Ownership Tax
- Ambulance Billing
- Fire Prevention
- Donations and Grants
- Wildland Deployment
- Contract Maintenance



2018 OPERATING EXPENSES

- Payroll & Benefits
- Commodities & Supplies
- Contractual Services
- Other Operating Expenses
- Capital Expenditures



2018 EXPENITURES BY DIVISION

- Administration
- Emergency Medical Services
- Fire Operations
- Fire Prevention
- Maintenance

Evergreen Fire Protection District General Fund Budget Summary

	2016 Audited Actual	2017 Adopted Budget	2017 Estimated Actual	2018 Adopted Budget
BEGINNING FUND BALANCE	3,914,720	3,952,607	4,372,271	5,322,361
REVENUE				
Total General Fund Revenue	5,824,425	6,993,721	7,654,597	8,523,402
EXPENDITURES				
Operating- By Division				
Communications Expenditures	742,646	786,797	667,019	-
Fire Operations Expenditures	616,353	712,342	738,119	754,651
Fire Prevention Expenditures	212,036	237,162	228,330	336,078
Administration Expenditures	926,685	1,165,636	1,135,157	2,094,139
Vehicles, Equip & Station Maint.	469,160	740,830	738,789	752,674
Emergency Medical Services	2,110,016	2,043,888	2,010,310	2,330,308
Total Expenditures By Division	5,076,897	5,686,655	5,517,723	6,267,850
Operating Surplus/(Deficit)	747,528	1,307,066	2,136,874	2,255,553
Capital Budget				
Strategic Capital	285,945	757,750	757,750	420,000
Apparatus Replacement	-	425,000	425,000	275,000
Total Capital Expenditures	285,945	1,182,750	1,182,750	695,000
Net Surplus/(Deficit)	461,583	124,316	954,124	1,560,553
ENDING FUND BALANCE	4,376,303	4,076,923	5,326,395	6,882,914
	4,032	4,034	4,034	4,036
Components of Ending Fund Balance				
Strategic Capital Reserve				
Beginning	1,715,027	1,549,027	1,529,082	1,449,751
Addition	100,000	600,000	678,419	300,000
Less: Expense	(285,945)	(757,750)	(757,750)	(420,000)
Ending	1,529,082	1,391,277	1,449,751	1,329,751
Apparatus Replacement Reserve				
Beginning	1,833,069	2,108,069	2,108,069	2,308,069
Addition	275,000	625,000	625,000	325,000
Less: Expense	-	(425,000)	(425,000)	(275,000)
Ending	2,108,069	2,308,069	2,308,069	2,358,069
Station No. 1 Reserve				
Beginning	-	-	-	900,000
Addition	-	-	900,000	1,700,000
Less: Expense	-	-	-	-
Ending	-	-	900,000	2,600,000
TABOR Reserve	174,733	209,812	229,638	255,702
Unreserved	564,419	167,765	438,937	339,392
Total Ending Fund Balance	4,376,303	4,076,923	5,326,395	6,882,914
Assessed Valuation				
Jeffco	376,054,987	415,935,792	415,935,792	520,702,412
CCC	56,907,530	60,534,880	60,534,880	61,732,400
Total Assessed Valuation	432,962,517	476,470,672	476,470,672	582,434,812
Mill Levy				
General Operating	7.626	11.126	11.126	11.126
Refunds/Abatements	0.031	0.034	0.034	0.012
General Obligation Bonds	1.460	1.366	1.366	1.105
Total Mill Levy	9.117	12.526	12.526	12.243

Evergreen Fire Protection District General Fund Operating Budget Detail

		2016 Audited Actual	2017 Adopted Budget	2017 Estimated Actual	2018 Adopted Budget
BEGINNING FUND BALANCE		3,914,720	3,952,607	4,372,271	5,322,361
REVENUE					
4000	Ambulance Billing	1,355,346	1,000,000	1,200,000	1,200,000
4005	Property Tax - Jeffesron County	3,156,164	4,620,950	4,620,950	5,793,335
4010	Property Tax - Clear Creek County	459,192	673,400	673,400	686,835
4111	Specific Ownership Tax - Jefferson County	301,120	323,466	493,826	405,533
4112	Specific Ownership Tax - Clear Creek County	22,396	47,138	37,196	41,210
4151	Abatement Refund - Jefferson County	14,081	8,307	8,307	6,248
4152	Abatement Refund - Clear Creek County	2,047	1,210	1,210	741
4320	CPR Class Income	1,589	3,500	3,500	1,500
4322	Fire Prevention	18,588	13,000	13,000	13,000
4340	Wildland Deployment	65,329	35,000	106,801	90,000
4360	June CE Income	-	-	-	-
4510	Donations	85,404	13,000	13,000	13,000
4520	Grant Revenue	-	-	78,419	-
4520	Grants - CWPIP	-	-	-	-
4520	Grants - Walmart	-	2,000	2,000	2,000
4520	Grant Revenue RETAC Tough Books 75-25 match	-	-	-	-
4520	State EMS Grant (50 - 50 match cots)	-	-	-	-
4610	Interest- Property Tax - Jefferson County	4,160	-	3,594	-
4620	Interest- Property Tax - Clear Creek County	653	-	1,065	-
4630	Portfolio Interest Income	21,951	-	46,249	50,000
4840	JCECA Reimbursements	2,257	27,750	27,750	-
4841	Dispatch Service Revenue	77,659	85,000	85,000	-
4850	Other	38,494	-	13,518	20,000
4860	Proceeds from Sale of Assets	-	-	600	-
4880	Vehicle/Maintenance Income	117,992	60,000	120,000	120,000
4885	Insurance/Claim Income	-	-	-	-
4952	State Pension Contribution	80,000	80,000	80,000	80,000
	Total Revenue	5,824,425	6,993,721	7,654,597	8,523,402
EXPENDITURES					
Payroll & Benefits					
5110	Salaries & Wages	2,196,150	2,353,761	2,112,528	1,854,498
5210	Employee Benefits	226,948	243,278	222,439	182,900
5250	Worker's Comp	61,878	86,184	82,838	89,055
5310	Employer Payroll Taxes	195,102	196,236	182,208	149,533
5610	Paid Pension	132,953	167,157	153,431	145,234
5630	Volunteer Pension	305,000	305,000	305,000	305,000
5632	Call Credits	118,839	175,000	175,000	175,000
	Total Payroll & Benefits	3,236,869	3,526,616	3,233,443	2,901,220
Commodities and Supplies					
5710	Clothing & Uniforms	9,325	24,850	24,850	27,650
5712	Personal Protection Equipment	40,262	98,492	98,492	115,627
6210	Office Supplies	11,201	15,000	15,000	18,000
6230	Volunteer Uniform/Stores	7,096	15,000	15,000	15,000
6310	Fire Equipment	10,795	55,900	55,900	27,700
6340	Ambulance Supplies	31,212	32,000	32,000	34,000
6360	Fire Extinguisher	4,313	4,000	4,000	4,000
6380	Misc. Operating Supplies	2,709	1,000	1,000	1,000
6920	Subscriptions	72	600	600	650
6926	Books and Manuals	3,358	5,300	5,300	6,200

		2016	2017	2017	2018
		Audited	Adopted	Estimated	Adopted
		Actual	Budget	Actual	Budget
Commodities and Supplies Cont'd					
7135	Equipment Lease	7,732	7,500	7,500	8,000
7212	Equip & Computer Repair/Maintenance	5,152	8,000	8,000	8,000
7220	Tools and Equipment- Non Capital	16,532	22,475	22,489	101,500
7222	SCBA Supplies	11,282	12,500	12,500	8,000
7312	Apparatus Maintenance / Repair	27,852	36,500	36,500	48,400
7313	Apparatus Maintenance/Repair-EMS	19,854	20,250	20,250	26,875
7316	Gas/Oil/Diesel	18,498	34,000	34,000	32,000
7317	Gas/Oil/Diesel - EMS	11,540	23,000	23,000	21,000
7321	Wildland Equipment	2,624	14,150	14,150	9,500
7322	Rescue Equipment	6,202	10,000	10,000	15,966
7323	Haz Mat Equipment	-	500	500	500
7610	Printing & Copying	166	500	500	1,000
7710	Station Maintenance/Repair	23,885	50,500	50,500	62,100
	Total Commodities and Supplies	273,678	494,034	494,048	594,686
Contractual Services					
6042	Credit Card Fees	3,677	2,500	2,500	5,000
6810	Contract Services	12,682	10,150	18,610	14,050
6820	Professional Fees	128,984	148,000	153,000	219,500
6830	Legal Fees	24,936	50,000	25,000	50,000
6850	Tech Support	23,197	51,350	51,350	64,328
6870	Contract Maintenance	30,329	25,000	32,277	25,000
7160	Audit Services	9,227	10,000	9,536	10,000
7325	Wildland Deployment	11,244	10,000	10,000	15,000
7330	Dispatch Services	-	-	-	600,000
	Total Contractual Services	244,275	307,000	302,273	1,002,878
Other Operating Expenses					
5254	Contractual Allowance	601,998	500,000	600,000	600,000
5720	Gym Memberships	4,433	10,000	10,000	10,000
5730	Physicals/Immunizations	24,061	25,150	25,150	35,150
5810	New Employee	1,893	1,500	1,500	3,000
5820	Training	24,848	56,000	56,000	61,200
5822	CPR Class	3,409	8,500	8,500	8,500
5840	Test Pit	95	250	250	275
5850	Recruitment	1,128	3,000	3,000	3,500
5860	Grant Expense	-	2,000	2,000	2,000
6010	Treasurer Fees - Jefferson County	47,607	43,500	70,000	115,992
6020	Treasurer Fees - Clear Creek County	13,858	13,000	20,000	12,188
6330	Investigations	487	2,500	2,500	2,500
6370	Website	1,835	5,000	5,000	5,000
6420	Liability/Apparatus Insurance	119,017	130,000	130,000	130,000
6615	Election	59,706	-	-	60,000
6710	Seminar	9,037	24,000	24,000	29,000
6720	Meals	11,613	13,250	13,250	12,550
6730	Staff Volunteer Functions	9,815	24,000	24,000	40,500
6780	Travel	4,797	13,500	13,500	13,000
6782	Mileage	678	1,500	1,500	2,500
6910	Dues	11,831	12,700	12,740	13,150
6925	Donation Expense	16,785	12,000	12,000	12,000
6930	Ambulance Service Refunds	4,011	3,000	3,000	3,000
6990	Misc Board Expense	1,142	5,000	5,000	5,000
6992	Bad Debt Expense	141,431	100,000	100,000	140,000
6993	Collection Agency Allow/Fee	-	500	500	500
7190	Miscellaneous Other Operating	10,197	23,000	23,000	20,000
7314	Towing	406	1,500	1,500	2,000

		2016	2017	2017	2018
		Audited	Adopted	Estimated	Adopted
		Actual	Budget	Actual	Budget
	Other Operating Expenses Cont'd				
7380	Tower Lease	4,760	10,000	10,000	12,000
7382	Tower Maintenance	62,736	82,372	82,372	88,446
7386	Radio Maintenance	2,219	5,000	5,000	5,000
7420	Telephone	22,254	28,000	28,000	25,000
7430	Cell Phone	9,200	12,000	12,000	13,000
7510	Postage & Delivery	2,863	3,000	3,000	3,000
7720	Janitorial	6,840	12,300	6,047	23,383
7730	Trash Services	4,449	4,500	4,500	4,250
7740	Snow Removal	-	500	500	500
7780	Security	-	1,500	1,500	1,000
7810	Utilities	68,609	85,000	85,000	75,000
7820	Water & Sewer	9,645	10,000	10,000	12,000
7911	Fire Education	1,169	1,500	2,500	2,000
7912	Promotion	1,190	1,000	1,000	5,000
7913	Safety Day	1,874	5,000	5,667	5,000
	Total Other Operating Expenses	1,325,942	1,298,039	1,426,993	1,629,102
	Capital Expenditures				
7130	Capital Office Furniture/ Equipment	165	-	-	-
7200	Capital Hardware	-	28,000	28,000	-
7214	Capital Software	-	7,000	7,000	7,000
7320	Capital Vehicle Improvements	-	30,000	30,000	12,000
	Total Capital Expenditures	165	65,000	65,000	144,000
	Total Operating Expenses	5,080,929	5,690,689	5,521,757	6,271,886
		(4,032)	(4,034)	(4,034)	(4,036)
	Operating Surplus/(Deficit)	743,496	1,303,032	2,132,840	2,251,517
	Strategic Capital	285,945	757,750	757,750	420,000
	Apparatus Replacement	-	425,000	425,000	275,000
	Net Surplus/(Deficit)	457,551	120,282	950,090	1,556,517
	ENDING FUND BALANCE	4,372,271	4,072,889	5,322,361	6,878,878

Evergreen Fire Protection District General Fund by Division - Communication

		2016 Audited Actual	2017 Adopted Budget	2017 Estimated Actual	2018 Adopted Budget
REVENUE					
4840	JCECA Reimbursements	2,257	24,750	24,750	-
4841	Dispatch Service Revenue	77,659	85,000	85,000	-
Total Revenue		79,917	109,750	109,750	-
EXPENDITURES					
Payroll and Benefits					
5110	Salaries & Wages	534,384	590,782	484,091	-
5210	Employee Benefits Expense	65,591	70,500	66,391	-
5250	Worker's Comp	639	1,669	1,036	-
5310	Employer Payroll Taxes	38,838	47,387	39,041	-
5610	Paid Pension	26,716	44,309	44,309	-
Total Payroll and Benefits		666,168	754,647	634,869	-
Commodities and Supplies					
5710	Clothing and Uniforms	104	1,500	1,500	-
6310	Fire Equipment	1,113	-	-	-
Total Commodities and Supplies		1,217	1,500	1,500	-
Contractual Services					
6850	Tech Support	-	15,750	15,750	-
Total Contractual Services		-	15,750	15,750	-
Other Operating Expenses					
5820	Training	3,559	9,000	9,000	-
6720	Meals	1,167	1,500	1,500	-
6730	Staff Volunteer Functions	220	1,000	1,000	-
6910	Dues	100	400	400	-
7190	Miscellaneous Other Operating	-	3,000	3,000	-
7380	Tower Lease	4,760	-	-	-
7382	Tower Maintenance	62,736	-	-	-
7386	Radio Maintenance	2,219	-	-	-
7720	Janitorial	335	-	-	-
Total Other Operating Expenses		75,096	14,900	14,900	-
Capital Expenditures					
7130	Capital Office Furniture/ Equipment	165	-	-	-
Total Capital Expenditures		165	-	-	-
Total Communications Expenditures		742,646	786,797	667,019	-

Evergreen Fire Protection District General Fund by Division - Fire Operations

		2016 Audited Actual	2017 Adopted Budget	2017 Estimated Actual	2018 Adopted Budget
REVENUE					
4340	Wildland Income	65,329	35,000	106,801	50,000
4952	State Pension Contributions	80,000	80,000	80,000	80,000
Total Revenue		145,329	115,000	186,801	130,000
EXPENDITURES					
Payroll and Benefits					
5110	Salaries & Wages	73,062	25,000	53,224	25,000
5250	Worker's Comp	12,037	14,500	11,787	16,750
5310	Employer Payroll Taxes	15,817	9,000	9,226	2,408
5630	Volunteer Pension	305,000	305,000	305,000	305,000
5632	Call Credits	118,839	175,000	175,000	175,000
Total Payroll and Benefits		524,756	528,500	554,237	524,158
Commodities and Supplies					
5710	Clothing and Uniforms	4,998	12,900	12,900	12,900
5712	Personal Protection Equipment	40,201	95,992	95,992	112,127
6310	Fire Equipment	2,257	5,000	5,000	5,000
6380	Misc. Operating Supplies	2,709	1,000	1,000	1,000
6920	Subscriptions	-	100	100	100
6926	Books and Manuals	3,313	4,200	4,200	4,200
7220	Tools and Equipment- Non Capital	-	2,000	2,000	4,100
7322	Rescue Equipment	3,184	5,500	5,500	10,216
7323	Haz Mat Equipment	-	500	500	500
Total Commodities and Supplies		56,662	127,192	127,192	150,143
Contractual Services					
7325	Wildland Deployment Expenses	11,244	10,000	10,000	10,000
Total Wildland Deployment Expenses		11,244	10,000	10,000	10,000
Other Operating Expenses					
5820	Training	14,482	18,500	18,500	25,700
5850	Recruitment	703	2,000	2,000	2,000
6330	Investigations	487	2,500	2,500	2,500
6710	Seminar	712	16,000	16,000	21,000
6720	Meals	6,747	7,250	7,250	7,750
6910	Dues	560	400	440	400
Total Other Operating Expenses		23,691	46,650	46,690	59,350
Capital Expenditures					
7326	Capital Tools & Equipment	-	-	-	11,000
Total Capital Expenditures		-	-	-	11,000
Total Fire Operations Expenditures		616,353	712,342	738,119	754,651

Evergreen Fire Protection District General Fund by Division - Fire Prevention

		2016 Audited Actual	2017 Adopted Budget	2017 Estimated Actual	2018 Adopted Budget
REVENUE					
4322	Fire Prevention Income	18,588	13,000	13,000	13,000
4510	Donations	72,879	10,000	10,000	10,000
4520	Grants - Walmart	-	2,000	2,000	2,000
Total Revenue		91,467	25,000	25,000	25,000
EXPENDITURES					
Payroll and Benefits					
5110	Salaries & Wages	151,163	152,115	144,381	225,119
5210	Employee Benefits	11,074	9,750	7,903	14,400
5250	Worker's Comp	5,993	10,000	10,000	11,158
5310	Employer Payroll Taxes	10,990	12,513	11,581	18,317
5610	Paid Pension	8,272	11,409	11,409	16,884
Total Payroll and Benefits		187,491	195,787	185,274	285,878
Commodities and Supplies					
5710	Clothing & Uniforms	600	2,000	2,000	3,000
5712	Personal Protection Equipment	61	1,500	1,500	2,500
6360	Fire Extinguisher	4,313	4,000	4,000	4,000
6926	Books & Manuals	45	600	600	1,000
7220	Tools and Equipment- Non Capital	45	175	189	200
Total Commodities and Supplies		5,063	8,275	8,289	10,700
Contractual Services					
6820	Professional Services	4,995	5,000	5,000	5,000
Total Professional Services		4,995	5,000	5,000	5,000
Other Operating Expenses					
5820	Training	993	4,000	4,000	5,000
5860	Grant Expense	-	2,000	2,000	2,000
6720	Meals	512	500	500	500
6780	Travel	269	2,000	2,000	2,500
6910	Dues	1,925	2,100	2,100	2,500
6925	Donation Exp	6,556	10,000	10,000	10,000
7911	Education	1,169	1,500	2,500	2,000
7912	Promotion	1,190	1,000	1,000	5,000
7913	Safety Day	1,874	5,000	5,667	5,000
Total Other Operating Expenses		14,487	28,100	29,767	34,500
Total Fire Prevention Expenditures		212,036	237,162	228,330	336,078

Evergreen Fire Protection District

General Fund by Division - Administration

		2016 Audited Actual	2017 Adopted Budget	2017 Estimated Actual	2018 Adopted Budget
REVENUE					
4005	Property Tax - Jeffco	3,156,164	4,620,950	4,620,950	5,793,335
4010	Property Tax - CCC	459,192	673,400	673,400	686,835
4111	Specific Ownership Tax - Jeffco	301,120	323,466	493,826	405,533
4112	Specific Ownership Tax - CCC	22,396	47,138	37,196	41,210
4151	Abatement Refund - Jeffco	14,081	8,307	8,307	6,248
4152	Abatement Refund - CCC	2,047	1,210	1,210	741
4510	Donations	1,200	1,000	1,000	1,000
4610	Interest - Property Tax - Jeffco	4,160	-	3,594	-
4620	Interest - Property Tax - CCC	653	-	1,065	-
4630	Portfolio Interest Income	21,951	-	46,249	50,000
4840	JCECA Reimbursements	-	3,000	3,000	-
4850	Other Revenue	38,494	-	13,428	20,000
4860	Proceeds from Sale of Assets	-	-	600	-
4950	Forfeiture Contribution	-	-	25,213	-
Total Revenue		4,021,460	5,678,471	5,929,038	7,004,902
EXPENDITURES					
Payroll and Benefits					
5110	Salaries & Wages	235,392	336,350	309,292	310,360
5210	Employee Benefits	7,218	33,000	20,323	25,500
5250	Worker's Comp	5,419	9,100	9,100	9,980
5310	Employer Payroll Taxes	43,692	27,160	31,527	25,094
5610	Paid Pension	19,323	25,226	17,078	24,829
Total Payroll and Benefits		311,043	430,836	387,321	395,763
Commodities and Supplies					
5710	Clothing and Uniforms	568	2,000	2,000	5,000
6210	Office Supplies	11,201	15,000	15,000	18,000
6230	Volunteer Uniform/Stores	7,096	15,000	15,000	15,000
6920	Subscriptions	72	200	200	250
7135	Equipment Lease	7,732	7,500	7,500	8,000
7212	Computer Repair/Maintenance	5,152	8,000	8,000	8,000
7220	Tools and Equipment - Non Capital	-	-	-	36,500
7610	Printing & Copying	166	500	500	1,000
Total Commodities and Supplies		31,987	48,200	48,200	91,750
Contractual Services					
6820	Professional Services	123,989	143,000	148,000	214,500
6830	Legal Fees	24,936	50,000	25,000	50,000
6850	Tech Support	12,163	23,600	23,600	36,050
7160	Audit Services	9,227	10,000	9,536	10,000
7330	Dispatch Services	-	-	-	600,000
Total Contractual Services		170,314	226,600	206,136	910,550

	2016	2017	2017	2018	
	Audited	Adopted	Estimated	Adopted	
	Actual	Budget	Actual	Budget	
Other Operating Expenses					
5720	Gym Memberships	4,433	10,000	10,000	10,000
5730	Physicals/Immunizations	23,859	25,000	25,000	35,000
5810	New Employee Expense	1,384	500	500	2,000
5820	Training	5,600	15,000	15,000	12,000
6010	Treasurer Fees - Jeffco	47,607	43,500	70,000	115,992
6020	Treasurer Fees - Clear Creak County	13,858	13,000	20,000	12,188
6370	Website	1,835	5,000	5,000	5,000
6420	Insurance	119,017	130,000	130,000	130,000
6615	Election	59,706	-	-	60,000
6720	Meals	1,661	2,500	2,500	2,500
6730	Staff Volunteer Functions	9,595	22,500	22,500	39,500
6780	Travel	1,076	2,000	2,000	4,000
6782	Mileage Reimbursement	678	1,500	1,500	2,500
6910	Dues	8,766	8,500	8,500	8,950
6990	Misc Board Expense	1,142	5,000	5,000	5,000
7190	Miscellaneous Other Operating	10,197	20,000	20,000	20,000
7380	Tower Lease	-		-	12,000
7382	Tower Maintenance	-		-	88,446
7386	Radio Maintenance	-		-	5,000
7420	Telephone	22,254	28,000	28,000	25,000
7430	Cell Phone	9,200	12,000	12,000	13,000
7440	Internet	-	-	-	10,000
7510	Postage & Delivery	2,863	3,000	3,000	3,000
7810	Utilities	68,609	85,000	85,000	75,000
	Total Other Operating Expenses	413,340	432,000	465,500	696,076
Capital Expenditures					
7200	Capital Hardware		28,000	28,000	-
	Total Capital Expenditures	-	28,000	28,000	-
Total Administration Expenditures		926,685	1,165,636	1,135,157	2,094,139

Evergreen Fire Protection District

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

		2016 Audited Actual	2017 Adopted Budget	2017 Estimated Actual	2018 Adopted Budget
REVENUE					
4880	Vehicle/Maintenance Income	117,992	60,000	120,000	120,000
	Total Revenue	117,992	60,000	120,000	120,000
EXPENDITURES					
Payroll and Benefits					
5110	Salaries & Wages	199,180	209,951	197,704	205,150
5210	Employee Benefits	30,033	24,250	30,496	36,500
5250	Worker's Comp	4,578	5,500	5,500	5,500
5310	Employer Payroll Taxes	13,162	17,111	14,532	16,729
5610	Paid Pension	13,727	15,746	12,801	16,412
	Total Payroll and Benefits	260,679	272,558	261,034	280,291
Commodities and Supplies					
5710	Clothing and Uniforms	1,489	2,950	2,950	2,250
6310	Fire Equipment	7,425	50,900	50,900	22,700
7220	Tools and Equipment- Non Capital	16,487	15,300	15,300	16,700
7222	SCBA	11,282	12,500	12,500	8,000
7312	Apparatus Maintenance/Repair	27,852	36,500	36,500	48,400
7313	Apparatus Maintenance/Repair - EMS	19,854	20,250	20,250	26,875
7316	Gas/Oil/Diesel	18,498	34,000	34,000	32,000
7317	Gas/Oil/Diesel - EMS	11,540	23,000	23,000	21,000
7321	Wildland Equipment	2,624	14,150	14,150	9,500
7322	Rescue Equipment	3,018	4,500	4,500	5,750
7710	Station Maintenance/Repair	23,885	50,500	50,500	62,100
	Total Commodities and Supplies	143,955	264,550	264,550	255,275
Contractual Services					
6810	Contract Services	12,682	10,150	18,610	14,050
6870	Contract Maintenance	30,329	25,000	32,277	25,000
	Total Contractual Services	43,011	35,150	50,887	39,050
Other Operating Expenses					
5730	Physical/Immunizations	203	150	150	150
5820	Training	213	3,000	3,000	5,000
5840	Test Pit	95	250	250	275
6780	Travel	-	7,500	7,500	3,500
7314	Towing	406	1,500	1,500	2,000
7380	Tower Lease	-	10,000	10,000	-
7382	Tower Maintenance	-	82,372	82,372	-
7386	Radio Maintenance	-	5,000	5,000	-
7720	Janitorial	6,505	12,300	6,047	23,383
7730	Trash Services	4,449	4,500	4,500	4,250
7740	Snow Plowing	-	500	500	500
7780	Security	-	1,500	1,500	1,000
7820	Water & Sewer	9,645	10,000	10,000	12,000
	Total Other Operating Expenses	21,516	138,572	132,319	52,058
Capital Expenditures					
7130	Capital Office Furniture/ Equipment		-		
7200	Capital Computer Hardware		-		
7214	Capital Software				
7300	Capital Building Improvements	-	-	-	104,000
7320	Capital Vehicle Improvements	-	30,000	30,000	12,000
7326	Capital Tools & Equipment		-		10,000
	Total Capital Expenditures	-	30,000	30,000	126,000
	Total Vehicles, Equip & Station Maint. Expenditures	469,160	740,830	738,789	752,674

Evergreen Fire Protection District

General Fund by Division - Emergency Medical Services

		2016 Audited Actual	2017 Adopted Budget	2017 Estimated Actual	2018 Adopted Budget
REVENUE					
4000	Ambulance Billing	1,355,346	1,000,000	1,200,000	1,200,000
4320	CPR Class Income	1,589	3,500	3,500	1,500
4340	Wildland Income	-	-	-	40,000
4510	Donation Revenue	11,325	2,000	2,000	2,000
4850	Other Revenue	-	-	90	-
Total Revenue		1,368,260	1,005,500	1,205,590	1,243,500
EXPENDITURES					
Payroll and Benefits					
5110	Salaries & Wages	1,002,968	1,039,563	923,836	1,088,869
5210	Employee Benefits	113,033	105,778	97,325	106,500
5250	Worker's Comp	33,212	45,415	45,415	45,667
5310	Employer Payroll Taxes	72,603	83,065	76,300	86,985
5610	Paid Pension	64,916	70,467	67,833	87,109
Total Payroll and Benefits		1,286,732	1,344,288	1,210,710	1,415,130
Commodities and Supplies					
5710	Clothing and Uniforms	1,566	3,500	3,500	4,500
5712	Personal Protection Equipment	-	1,000	1,000	1,000
6340	Ambulance Supplies	31,212	32,000	32,000	34,000
6920	Subscriptions	-	300	300	300
6926	Books and Manuals	-	500	500	1,000
7220	Tools and Equipment- Non Capital	-	5,000	5,000	44,000
Total Commodities and Supplies		32,778	42,300	42,300	84,800
Contractual Services					
6042	Credit Card Fee	3,677	2,500	2,500	5,000
6850	Tech Support	11,034	12,000	12,000	28,278
7325	Wildland Deployment	-	-	-	5,000
Total Contractual Services		14,711	14,500	14,500	38,278
Other Operating Expenses					
5254	Contractual Allowance	601,998	500,000	600,000	600,000
5810	New Employee	510	1,000	1,000	1,000
5820	Training	-	6,500	6,500	13,500
5822	CPR Class	3,409	8,500	8,500	8,500
5850	Recruitment and Retention	425	1,000	1,000	1,500
6710	Seminar	8,325	8,000	8,000	8,000
6720	Meals	1,526	1,500	1,500	1,800
6730	Staff Volunteer Functions	-	500	500	1,000
6780	Travel	3,452	2,000	2,000	3,000
6910	Dues	480	1,300	1,300	1,300
6925	Donation Exp.	10,230	2,000	2,000	2,000
6930	Ambulance Service Refunds	4,011	3,000	3,000	3,000
6992	Bad Debt Expense	141,431	100,000	100,000	140,000
6993	Collection Agency Allow/Fee	-	500	500	500
Total Other Operating Expenses		775,796	635,800	735,800	785,100
Capital Expenditures					
7214	Capital Software	-	7,000	7,000	7,000
Total Capital Expenditures		-	7,000	7,000	7,000
Total Emergency Medical Services Expenditures		2,110,016	2,043,888	2,010,310	2,330,308

Evergreen Fire Protection District General Fund by Division - Strategic Capital

		2016 Audited Actual	2017 Adopted Budget	2017 Estimated Actual	2018 Adopted Budget
REVENUE					
4520	Grant Revenue	-	-	78,419	-
	Total Revenue	-	-	78,419	-
EXPENDITURES					
Capital Expenditures					
7200	Capital Hardware	81,555	-	-	-
7214	Capital Software	-	75,000	75,000	-
7300	Capital Building Improvements	35,613	602,750	602,750	120,000
7320	Capital Vehicle Improvements	-	25,000	25,000	25,000
7326	Capital Tools & Equipment	168,777	55,000	55,000	275,000
	Total Capital Expenditures	285,945	757,750	757,750	420,000
	Total Strategic Capital Expenditures	285,945	757,750	757,750	420,000
	Net Surplus/(Deficit)	(285,945)	(757,750)	(679,331)	(420,000)

Evergreen Fire Protection District

General Fund by Division - Apparatus Replacement

		2016 Audited Actual	2017 Adopted Budget	2017 Estimated Actual	2018 Adopted Budget
REVENUE					
4860	Proceeds from Sale of Assets	-	-	-	-
Total Revenue		-	-	-	-
EXPENDITURES					
Capital Expenditures					
7130	Capital Office Furniture/ Equipment	-	-	-	-
7200	Capital Hardware	-	-	-	-
7214	Capital Software	-	-	-	-
7300	Capital Building Improvements	-	-	-	-
7320	Capital Vehicle Improvements	-	425,000	425,000	275,000
7326	Capital Tools & Equipment	-	-	-	-
Total Capital Expenditures		-	425,000	425,000	275,000
Total Vehicles Replacement Expenditures		-	425,000	425,000	275,000
Net Surplus/(Deficit)		-	(425,000)	(425,000)	(275,000)

Evergreen Fire Protection District Debt Service Fund Budget Summary

	2016 Audited Actual	2017 Adopted Budget	2017 Estimated Actual	2018 Adopted Budget
BEGINNING FUND BALANCE	49,728	52,028	52,028	47,021
REVENUE				
4005 Jefferson County Property Tax	565,347	562,771	562,771	575,376
4010 Clear Creek County Property Tax	82,252	82,011	82,011	68,214
Total Revenue	647,599	644,782	644,782	643,590
OPERATING EXPENDITURES				
6010 Jefferson County Treasurer Fees	8,490	8,442	8,442	11,508
6020 Clear Creek County Treasurer Fees	2,471	2,460	2,460	2,046
6030 Paying Agent Fee	-	250	250	250
Total Operating Expenditures	10,961	11,152	11,152	13,804
BOND DEBT PAYMENT				
8110 Bond Principal Due	535,000	545,000	545,000	555,000
8120 Bond Interest Due	99,338	88,637	88,637	77,738
Contingency	-	5,000	5,000	5,000
Total Bond Debt Payment	634,338	638,637	638,637	637,738
Total Debt Service Expenditures	645,298	649,789	649,789	651,541
Net Surplus/(Deficit)	2,301	(5,007)	(5,007)	(7,951)
ENDING FUND BALANCE	52,028	47,021	47,021	39,070

Evergreen Fire Protection District Debt Service Fund Budget Summary

	2016 Audited Actual	2017 Adopted Budget	2017 Estimated Actual	2018 Adopted Budget
BEGINNING FUND BALANCE	49,728	52,028	52,028	47,021
REVENUE				
4005 Jefferson County Property Tax	565,347	562,771	562,771	575,376
4010 Clear Creek County Property Tax	82,252	82,011	82,011	68,214
Total Revenue	647,599	644,782	644,782	643,590
OPERATING EXPENDITURES				
6010 Jefferson County Treasurer Fees	8,490	8,442	8,442	11,508
6020 Clear Creek County Treasurer Fees	2,471	2,460	2,460	2,046
6030 Paying Agent Fee	-	250	250	250
Total Operating Expenditures	10,961	11,152	11,152	13,804
BOND DEBT PAYMENT				
8110 Bond Principal Due	535,000	545,000	545,000	555,000
8120 Bond Interest Due	99,338	88,637	88,637	77,738
Contingency	-	5,000	5,000	5,000
Total Bond Debt Payment	634,338	638,637	638,637	637,738
Total Debt Service Expenditures	645,298	649,789	649,789	651,541
Net Surplus/(Deficit)	2,301	(5,007)	(5,007)	(7,951)
ENDING FUND BALANCE	52,028	47,021	47,021	39,070

Evergreen Fire Protection District

Capital Fund - JCMSA Radio System Budget Summary

	2016 Audited Actual	2017 Adopted Budget	2017 Estimated Actual	2018 Adopted Budget
BEGINNING FUND BALANCE	-	-	-	-
REVENUE				
4401 JCMARS Maint Contribution Revenue	-	-	-	25,000
4405 JCMARS Capital Contribution Revenue	-	-	-	25,200
Total Revenue	-	-	-	50,200
OPERATING EXPENDITURES				
7387 JCMARS Radio Maint	-	-	-	25,000
Total Operating Expenditures	-	-	-	25,000
 Net Surplus/(Deficit)	 -	 -	 -	 25,200
ENDING FUND BALANCE	-	-	-	25,200

RESOLUTION 2017-0005

**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 2018 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 14, 2017, 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:	\$6,963,457
Bond Debt Service Fund:	\$ 637,738
Capital Fund	<u>\$ 25,000</u>
Total	<u>\$7,626,195</u>

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

General Fund:

From unappropriated surpluses	\$5,330,427
From sources other than general property tax	\$2,038,170
From the general property tax levy	<u>\$6,514,729</u>
Total	<u>\$13,883,327</u>

Bond Debt Service Fund:

From unappropriated surpluses	\$47,021
From sources other than general property tax	\$0
From the general property tax levy	<u>\$646,326</u>
Total	<u>\$693,347</u>

Capital Fund:

From unappropriated surpluses	\$0
From sources other than general property tax	\$50,200
From the general property tax levy	<u>\$0</u>
Total	<u>\$50,200</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 2018 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 \$6,507,710 together with abatements in the amount of \$7,019; and

WHEREAS, the amount of money necessary to balance the budget for debt service expenses is \$646,326 ; and

WHEREAS, the 2017 valuation for assessment for the District, as certified by the Jefferson County and Clear Creek County Assessors, is \$584,910,125.

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 2018 budget year, there is hereby levied a tax of 11.126 mills upon each dollar of the total valuation for assessment of all taxable property within the District, to raise \$6,507,710 in revenue.

2. That for abatement purposes, there is hereby levied a tax of .012 mills upon each dollar of the total valuation for assessment of all taxable property within the District, to raise \$7,019 in revenue.

3. That for debt service purposes, there is hereby levied a tax of 1.105 mills upon each dollar of the total valuation for assessment of all taxable property within the District, to raise \$646,326 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:

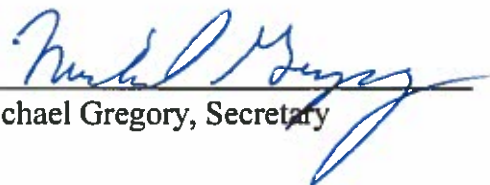
General Fund:	\$6,963,457
Bond Debt Service Fund:	\$ 637,738
Capital Fund	<u>\$ 25,000</u>
Total	<u>\$7,626,195</u>

Adopted this 14th day of November, 2017.

EVERGREEN FIRE PROTECTION DISTRICT

By 
John Anderson, President

ATTEST:

By 
Michael Gregory, Secretary

CERTIFICATION OF VALUATION BY JEFFERSON COUNTY ASSESSOR

New Tax Entity YES NO

Date: December 4, 2017

NAME OF TAX ENTITY: EVERGREEN FIRE DIST

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

IN ACCORDANCE WITH 39-5-121(2)(a) AND 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2017:

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1.	\$	415,328,937
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2.	\$	520,702,412
3. LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3.	\$	0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4.	\$	520,702,412
5. NEW CONSTRUCTION: *	5.	\$	2,394,569
6. INCREASED PRODUCTION OF PRODUCING MINE: ≈	6.	\$	0
7. ANNEXATIONS/INCLUSIONS:	7.	\$	0
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈	8.	\$	0
9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.): ☐	9.	\$	0
10. TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(A), C.R.S.). Includes all revenue collected on valuation not previously certified:	10.	\$	297
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	11.	\$	7,453

‡ 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 to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use Forms DLG 52 & 52A.

☐ Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form DLG 52B.

USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY

IN ACCORDANCE WITH ART X, SEC.20, COLO. CONSTITUTION AND 39-5-121(2)(b), C.R.S., THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2017:

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1.	\$	5,684,150,034
ADDITIONS TO TAXABLE REAL PROPERTY			
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	2.	\$	33,257,928
3. ANNEXATIONS/INCLUSIONS:	3.	\$	0
4. INCREASED MINING PRODUCTION: §	4.	\$	0
5. PREVIOUSLY EXEMPT PROPERTY:	5.	\$	279,870
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	6.	\$	0
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.):	7.	\$	0

DELETIONS FROM TAXABLE REAL PROPERTY

8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8.	\$	940,698
9. DISCONNECTIONS/EXCLUSIONS:	9.	\$	0
10. PREVIOUSLY TAXABLE PROPERTY:	10.	\$	242,500

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

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

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

IN ACCORDANCE WITH 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS:

1. TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY	1.	\$	5,455,548,207
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NOTE: ALL LEVIES MUST BE CERTIFIED TO THE COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.

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 accordance with 39-5-121(2)(a) and 39-5-128(1), C.R.S. The total Assessed Valuations for taxable year **2017**
 In On 11/29/2017 Are:

Previous Year's Net Total Assessed Valuation:	\$60,524,890.00
Current Year's Gross Total Assessed Valuation:	\$61,732,400
(-) Less TIF district increment, if any:	\$0.00
Current Year's Net Total Assessed Valuation:	\$61,732,400
New Construction*:	\$193,890
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.):	\$0.00

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 **2017**
 In On 11/29/2017 Are:

Current Year's Total Actual Value of All Real Property*:	\$755,713,310
ADDITIONS TO TAXABLE REAL PROPERTY:	\$2,296,570
Construction of taxable real property improvements**:	\$2,296,570
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:	(\$219,220)
Destruction of taxable property improvements.	(\$219,220)
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, 2017