HIGHLAND RESCUE TEAM AMBULANCE DISTRICT

Highland Rescue Team Ambulance District
317 S. Lookout Mountain Road
Golden, CO 80401
Tel. 303-526-9571

January 27, 2016

DIVISION OF LOCAL GOVERNMENT
Colorado Department of Local Affairs
1313 Sherman Street, Room 521
Denver, CO 80203

RE: Highland Rescue Team Ambulance District 2016 Budget

Division of Local Government:

Attached is the 2016 Budget for the Highland Rescue Team Ambulance District of Jefferson County, Colorado submitted pursuant to Section 29-1-116, C.R.S. After a public hearing at the regular meeting on November 10, 2015 as published, this budget was adopted on December 8, 2015. Also attached are the budget message, mill levy certification, and budget resolutions.

If there are any questions on the budget, please contact Chief Sharon Jones, Budget Officer, at telephone number 303-526-9571.

I, Christina Shea, certify that the attached is a true and accurate copy of the adopted 2016 Budget of the Highland Rescue Team Ambulance District.

Sincerely,

Christina Shea, Accountant
HIGHLAND RESCUE TEAM AMBULANCE DISTRICT

CC: Toussaint & Coaty, P.C.

RESOLUTIONS

A RESOLUTION OF THE HIGHLAND RESCUE TEAM AMBULANCE DISTRICT ADOPTING THE BUDGET, SETTING THE MILL LEVY AND APPROPRIATING SUMS OF MONEY.

TO ADOPT BUDGET

WHEREAS, the Board of Directors of the Highland Rescue Team Ambulance District has appointed a Budget Officer to prepare and submit a proposed 2016 budget to the Board at the proper time; and

WHEREAS, said Budget Officer has submitted a proposed budget to this Board on or before October 15, 2015, for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law said 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, reserve transfers and expenditure exemptions, under Article X, Section 20 of the Colorado Constitution 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 Highland Rescue Team Ambulance District:

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

General Fund	$ 697,301

2. That estimated revenues are as follows:

General Fund:

From unappropriated surpluses	$ 50,558
From sources other than general property taxes	336,532
From the general property tax levy	310,211
	$ 697,301

3. That reserves have been or are hereby established for each appropriate fund or combined as a single reserve fund as set forth in the Budget in order to preserve the spending exemption for reserves under Article X, Section 20 of the Colorado Constitution, and all such reserves shall be transferred or expended within any fund as set forth in the Budget.

4. That the Budget, as submitted and herein summarized by fund, be and the same hereby is, approved and adopted as the Budget of the for the 2016 fiscal year.

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

TO SET MILL LEVY

WHEREAS, the 2015 valuation for assessment for the Highland Rescue Team Ambulance District, as certified by the Jefferson County Assessor, is $155,105,663

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of Highland Rescue Team Ambulance District:

1. That for the purposes of meeting general operating expenses of the District during the 2016 budget year, there is hereby levied a tax of 2.000 mills upon each dollar of the total valuation for assessment of all taxable property within the District, to raise $310,211 in revenue.

2. That the Treasurer or President of the District is hereby authorized and will direct Administration/Accounting to immediately certify to the County Commissioners of Jefferson County, Colorado, the mill levy for the District as herein above determined and set.

TO APPROPRIATE SUMS OF MONEY

WHEREAS, the Board of Directors of Highland Rescue Team Ambulance District has made provision therein for revenues in an amount equal to the total proposed expenditures as set forth in its Budget for 2016; 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, so as not to impair the operations of the District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Highland Rescue Team Ambulance District that the following sums are hereby appropriated from the revenues of each fund, to each fund for the purposes stated:

General Fund	$ 697,301

ADOPTED AND APPROVED this 8th day of December, 2015,

Board of Directors
HIGHLAND RESCUE TEAM AMBULANCE DISTRICT

James H. Espy
President or Treasurer

ATTEST:
Gwendolyn E. Henke
Secretary

BUDGET MESSAGE

Highland Rescue Team Ambulance District

The 2016 Budget for the Highland Rescue Team Ambulance District includes key features as outlined below. The District maintains its accounts on a modified accrual basis and its budget on a modified cash basis.

Revenue:

The two primary revenue sources are real property taxes (48% of revenues) and fees for transporting and evaluating patients (net fees are 33% of revenues). Gross fee revenue is subject to significant reductions for write-offs required by law and other allowances and uncollectible amounts. Other major sources of revenue are ownership taxes and grants.

Expenses and Capital Expenditures:

The seven expense categories include Operations, Safety and Training, Apparatus and Equipment, Station, Administration, Length of Service Plan, and Capital Expenditures. The combined total of Operations and Administration salaries, wages, payroll taxes and benefits account for the largest expenditure in the budget; Operations expenditures including Length of Service Plan make about 64% of the total expenditures. Administration accounts for about 18% of total expenditures. The District has no debt. The District has set aside funds and received a grant to refurbish an ambulance; about 18% of total expenses have been allocated to capital expenditures including the ambulance remount.

Balancing of Revenues to Expenditures:

The budget balances revenues to expenditures and does not add to or deplete cash reserves.

The services to be provided during the budget year are the following:

Ambulance and emergency medical response services within the District boundaries (these boundaries are generally known as the Genesee Fire Protection District and Foothills Fire Protection District, combined). Services include staffing and operation of a program to provide paramedic and advanced life support on a full time basis, utilizing volunteer staff and paid staff. Estimated population of the service area is 11,500, with estimated build-out for the area of 11,684.

Highland Rescue Team Ambulance District Actual and Budget Worksheets:

Profit and Loss 2014 and Year to Date 2015 with 2015 Original and Amended Budgets and 2016 Adopted Budget

		2014	2015				
		Actual *Audited* 31-Dec-14	Actual 11 Months 30-Nov-15	**Amended Budget** *Actual + Estimated* **2015**	**Budget** **2015** *Original*	***Adopted*** **2016** ***Budget***	
	Revenues						
	Program Revenues						
1	Fees, transports & evaluations	395,879	380,794	404,794	345,000	345,000	1
2	Other misc fees and records	33	66	66	0	0	2
3	Less- Disallowed revenue	(82,631)	(66,153)	(72,153)	(69,000)	(72,450)	3
4	Less- Provision for bad debts, net pmts	(57,301)	(54,615)	(59,615)	(52,000)	(58,650)	4
5	Less- Allowances, various	(2,520)	(9,442)	(13,442)	(18,000)	(3,450)	5
6	Less- Collection expense	(829)	(786)	(1,186)	(2,500)	(300)	6
7	Team outsource revenue	7,139	29,164	39,830	1,500	5,000	7
7a	Special event fee income		1,075	1,075	0	300	7a
8	Grants	29,352	4,745	10,445	0	51,482	8
9	Grants - HRT Foundation	15,000	0	0	35,000	45,000	9
10	*General Revenues*			0		0	10
11	Interest income	847	934	964	500	600	11
12	Other	4,225	3,605	3,605	1,000	1,000	12
13	Proceeds from sale of property	200	0	0	0	0	13
14	Total program and general revenues	309,394	289,387	314,383	241,500	313,532	14
15	*Tax Revenues*	252,631					15
16	Real property taxes	283,231	280,442	280,875	280,875	310,211	16
17	Rebate/refund/omitted real prop taxes	(87)	(391)	(691)	(1,200)	0	17
18	Less County treasurer's fees	(4,252)	(4,204)	(4,213)	(4,213)	(4,653)	18
19	Interest		0	0			19
20	Specific ownership taxes	21,669	19,322	22,922	21,000	23,000	20
21	Total net tax revenues	300,561	295,169	298,893	296,462	328,558	21
		614,207	*588,760*	*617,489*	*542,175*	*646,743*	
22	**Total revenues**	609,955	584,556	613,276	537,962	642,090	22
	Operations						
23	Salaries & wages, medical	116,713	108,055	141,902	141,902	150,000	23
24	Payroll Tax (FICA)	9,298	8,320	10,900	10,900	11,700	24
25	Unemployment insurance	661	1,122	1,182	3,000	2,800	25
26	Pension contribution	2,676	2,375	3,075	3,500	3,000	26
27	Member wellness program	2,370	2,310	2,710	3,000	3,000	27
28	Workers comp insurance	14,225	8,946	13,031	14,500	14,000	28
29	Health and life	11,388	9,843	12,150	12,150	12,150	29
30	Accident/Health insurance	5,552	5,089	5,554	6,000	5,800	30
31	Immunizations	(96)	485	550	550	450	31
32	Uniforms	6,836	7,933	10,000	10,000	11,000	32
33	Security systems maintenance	214	365	2,000	2,000	1,500	33
34	Supplies, medical	11,937	10,911	14,000	14,000	16,000	34
35	Supplies, drugs	5,523	6,610	9,000	9,000	10,500	35
36	Team Outsource/wildland supplies	1,170	26,675	35,114	1,300	5,000	36
37	Operational software (new for 2015)		708	1,000	1,000	4,500	37
38	Other, ERST (new for 2016)		0	0	0	discontinued	38
39	Special events service and supplies		307	307	0	400	39
40	Recognition	12,115	9,043	9,043	9,000	11,000	40
42	Mobile tel & paging services	6,017	4,455	4,905	7,060	6,000	42
43	Total operations	206,599	213,552	276,423	248,862	268,800	43

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		2014	2015				
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	Safety & Training						
44	Exams & certifications	797	678	1,440	1,440	1,540	44
45	Seminars & tuition, incl travel	17,133	7,552	8,552	19,100	22,150	45
46	Books & videos	662	340	740	1,000	1,000	46
47	Supplies, training	933	360	860	1,500	1,500	47
48	Total safety & training	19,525	8,930	11,592	23,040	26,190	48
	Apparatus & Equipment						
49	Insurance, auto liability	5,564	4,460	4,870	6,000	6,000	49
50	R&M, communications equip	1,047	1,091	1,500	1,500	1,500	50
51	Repair & Maintenance	1,357	3,774	6,274	10,000	10,000	51
52	R&M, bodies	739	81	581	2,000	2,000	52
53	R&M, medical equipment	8,143	8,448	8,448	8,500	9,000	53
54	R&M, preventive	3,109	2,661	5,000	5,000	4,500	54
56	Tires	1,132	2,355	2,355	2,000	3,000	56
57	Fuel	6,919	3,525	4,475	8,000	7,500	57
58	Total apparatus & equipment	28,010	26,395	33,503	43,000	43,500	58
	Facilities/Station						
59	Insurance, package	3,260	2,970	3,240	3,300	3,300	59
61	R&M, building & grounds	4,284	3,842	6,000	4,000	5,000	61
62	Trash removal	2,255	2,014	2,300	2,300	2,300	62
62a	Medical waste		0			400	62a
63	Snow plowing	0	195	800	800	800	63
64	Pest control	465	493	493	500	500	64
65	TV service	1,776	1,700	1,860	1,800	2,000	65
66	Electricity	2,042	1,651	2,301	2,400	2,400	66
67	Gas	8,052	3,401	5,601	12,400	10,000	67
68	Water	1,294	1,130	1,400	1,400	1,400	68
69	Septic pumping	4,290	3,345	4,325	4,500	4,500	69
70	Station supplies	4,182	3,374	4,000	4,000	4,000	70
71	Total facilities	31,900	24,115	32,320	37,400	36,600	71
	Administration						
72	Wages & salaries, administrative	54,251	47,646	56,227	56,227	56,000	72
73	Payroll Tax (FICA) and PR fees	4,150	4,270	4,300	4,300	4,368	73
74	Unemployment insurance	550	0	100	800	600	74
75	Workers compensation	175	149	164	150	125	75
76	Health and life	5,658	5,144	6,144	6,050	6,000	76
77	Recruiting	211	64	264	800	800	77
78	Legal fees	1,644	2,353	2,703	5,000	5,000	78
79	Accounting fees	11,693	11,267	12,267	12,000	12,000	79
80	Audit fees	4,800	4,800	4,800	5,500	5,000	80

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		2014	2015				
		Actual *Audited* 31-Dec-14	Actual 11 Months 30-Nov-15	**Amended Budget** *Actual + Estimated* **2015**	**Budget 2015** *Original*	***Adopted* 2016 *Budget***	
81	Insurance, general & umbrella liability	7,464	6,512	7,104	7,500	7,500	81
82	Insurance, public officials & crime	2,818	2,548	2,779	2,900	2,900	82
83	Meetings, including meals	506	585	1,000	1,000	1,000	83
84	Dues and subscriptions	1,384	1,129	1,129	1,000	1,500	84
85	Admin-supplies, printing, computer	4,742	3,120	4,000	4,000	4,000	85
86	Billing-supplies and printing	1,494	698	800	800	700	86
87	Billing-postage	700	491	600	600	600	87
88	Billing-Software maint and computer	1,495	359	1,400	1,400	1,400	88
89	Admin--Postage & shipping	313	821	1,000	1,000	1,000	89
90	Telephone	2,855	2,438	2,658	2,000	2,700	90
91	Bank & credit card service charges	2,335	1,338	1,900	1,900	1,900	91
92	Community relations	2,200	2,399	2,549	2,200	2,500	92
93	Election expense	39	0	0	0	8,000	93
95	Total administration	111,477	98,131	113,888	117,127	125,593	95
	Capital Outlay						
	Vehicles-						
	Ambulance purchase/remount			2,805		102,965	
	QRV (Quick Response Vehicle)						
	Striping						
	Medical Equipment-						
	AED						
	Lifepak/AED						
	Stretchers		1,899	1,899			
	Pram (power)						
	Cardiac Monitor, Stair chairs, other (Grant-50%)	43,414					
	Other Response Equipment-						
	Radio/communications equipment	7,179	3,535	4,720	6,500	10,000	
	E-PCR with computers	10,350	3,855	3,855	0		
	PPE	2,392	4,658	4,658	5,000	5,000	
	Station Furnishings & Equipment-						
	Furniture and Improvements		596	10,500	1,000	5,000	
	Training equipment: EMS Matching Grant						
	ID system/Security/Surveillance/Knox		626	13,716	0	1,000	
	Computers	833	763	1,000	2,000	1,000	
	Building & Site Improvements-						
	Emergency generator						
	Station improvements	5,379					
	Floor coating for bay	7,302			0		
	Matching funds-grant contingency						
96	Total capital expenditures	76,849	15,932	43,153	14,500	124,965	96

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		2014	2015					
		Actual *Audited* 31-Dec-14	Actual 11 Months 30-Nov-15	**Amended Budget** *Actual + Estimated* **2015**	**Budget 2015** *Original*		***Adopted* 2016 *Budget***	
97	LOSAP	22,046	0	46,000	35,000		67,000	97
98	**Total expenditures**	496,406	387,055	556,879	518,929		692,648	98
		500,658	*468,576*	*561,092*	*523,142*		*697,301*	
99	**Net change in fund balance**	113,549	197,501	56,397	19,033		(50,558)	99
	or Excess/(Deficiency) of Revenues over Expenditures							
99a	Transfer from Ambulance Reserve						51,000	99a
99b	**Net change in fund balance after Transfer**						442	99b
100	**Beginning funds available (general fund)**	387,293	500,843	500,843	***451,326***		***563,989***	100
101	**Ending funds available (general fund)**	500,843	698,344	557,240	470,359		564,873	101
	Current Assets	992,139	879,855					
	Less Liabilities	(491,296)	(181,507)					
	Total ending funds available (general fund)	500,843	698,348					
	Reconciliation to Statement of Activities (GAAP Basis)							
	Net change in fund balance	113,549	197,501	56,397	19,033		(50,558)	
	Add Capital expenditures	76,849	15,932	43,153	14,500		124,965	
	Deduct Depreciation expense	(84,357)	(77,317)	(84,345)	(75,000)		(75,000)	
	Deduct book value of sold assets	0	0		0		0	
	Add principal portion of debt	0	.	0	0		0	
	Add accrued payroll expenses	0	0		0		0	
	Deduct change in accrued interest payable	0	0	0	0		0	
102	Change in net assets ("Net Income/(Loss)")	106,041	136,116	15,205	(41,467)		(593)	102
			0					
	Cash balances -- these funds are cumulative balance for the stated period							
103	Cash, beginning balance	404,822	477,978					103
104	Cash, ending balance	477,978	548,404					104
105	Increase/(Decrease) in cash	73,156	70,426					105
	Funds:							
106	Restricted for Emergencies (TABOR)	17,200	21,000	20,000	20,000		20,000	106
107	Committed for LOSAP Liability	179,807	214,807	214,807	203,333		250,000	107
108	Assigned for Ambulance Replacement	40,000	70,000	70,000	70,000	*	49,000	108
109	Unassigned and Prepaids	263,836	392,541	252,433	177,026		245,873	109
110	Total funds, ending balance	500,843	698,348	557,240	470,359		564,873	110

107	Assessed Valuation	141,586,905		140,437,798	155,105,663	107

4392 County Tax Entity Code DOLA LGID/SID ____/____

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners[1] of Jefferson, Colorado.

On behalf of the Highland Rescue Team Ambulance District, (taxing entity)[A]

the Board of Directors (governing body)[B]

of the ***Highland Rescue Team Ambulance District*** (local government)[C]

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS assessed valuation of: $ 155,105,663 (GROSS[D] assessed valuation, Line 2 of the Certification of Valuation Form DLG 57[E])

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area[F] the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: $ _____ (NET[G] assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

Submitted: *12/09/2015* (mm/dd/yyyy) for budget/fiscal year *2016* (yyyy).
(not later than Dec. 15)

PURPOSE (see end notes for definitions and examples)	LEVY[2]		REVENUE[2]
1. General Operating Expenses[H]	2.000	mills	$ 310,211
2. <**Minus**> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction[I]	< 0 >	mills	$ < 0 >
SUBTOTAL FOR GENERAL OPERATING:	2.000	**mills**	$ 310,211
3. General Obligation Bonds and Interest[J]		mills	$
4. Contractual Obligations[K]		mills	$
5. Capital Expenditures[L]		mills	$
6. Refunds/Abatements[M]		mills	$
7. Other[N] (specify):		mills	$
		mills	$
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	2.000	**mills**	$ 310,211

Contact person: (print) Christina Shea
Signed: Christina Shea
Daytime phone: (303) 526-4266
Title: Accountant

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 866-2156.

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