HIGHLAND RESCUE TEAM AMBULANCE DISTRICT

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

January 19, 2017

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

RE: Highland Rescue Team Ambulance District 2017 Budget

Division of Local Government:

Attached is the 2017 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 15, 2016 as published, this budget was adopted on December 13, 2016. Also attached are the budget message, mill levy certification, and budget resolutions.

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

I, Christina Shea, certify that the attached is a true and accurate copy of the adopted 2017 Budget of the Highland Rescue Team Ambulance District.

Sincerely,

C Shea

Christina Shea, Accountant
HIGHLAND RESCUE TEAM AMBULANCE DISTRICT

CC: Toussaint & Coaty, P.C.

RESOLUTIONS

COMBINED RESOLUTIONS 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 2017 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, 2016, 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 15, 2016, 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	$ 577,522

2. That estimated revenues are as follows:

General Fund:

From unappropriated surpluses	$ - 0 -
From sources other than general property taxes	267,800
From the general property tax levy	309,722
	$ 577,522

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 2017 fiscal year.

SCANNED

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 2016 valuation for assessment for the Highland Rescue Team Ambulance District, as certified by the Jefferson County Assessor, is $154,860,839 ,

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 2017 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 $309,722 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 2017; 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	$ 577,522

ADOPTED AND APPROVED this 13th day of December, 2016,

Board of Directors
HIGHLAND RESCUE TEAM AMBULANCE DISTRICT

President or Treasurer

ATTEST:

Secretary or Vice President

BUDGET MESSAGE

Highland Rescue Team Ambulance District

The 2017 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.

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.

Revenue:

The two primary revenue sources are real property taxes (53% of revenues) and fees for transporting and evaluating patients (net fees are 37% 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 59% of the total expenditures. About 2% of total expenses have been allocated to capital expenditures this budget year. Administration accounts for about 22% of total expenditures. The District has no debt. The District sets aside funds for scheduled ambulance replacements.

The table below shows the budgeted dollar amount of each revenue and expense category and the difference between each for the budget year of 2017:

Revenues		
Patient Related Fees	$	209,300
Property Taxes (net of County fees)		304,576
Grants and Other		59,000
Total revenues		572,876
Expenses		
Operations		273,786
Safety & Training		24,600
Apparatus & Equipment		38,883
Facilities/Station		33,162
Administration		123,445
Capital Expenditures		12,000
Length of Service Program		67,000
Total expenses		572,876
Revenues Less Expenses/		
Net Change to Fund Balance	$	0

Balancing of Revenues to Expenditures:

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

Highland Rescue Team Ambulance District Actual and Budget Worksheets:

Statement of Activities 2015 and 2016 compared with Original and Final Budget and 2017 Budget

		2015	2016							
		Actual *Audited* 31-Dec-15	Actual 1 Mo. December	Actual 12 Months (YTD) 31-Dec-16	**Budget Amendment** *Adopted* ***Final***	**Budget 2016** ***Original***	**Acutal Variance to Final Budget** Fav/(Unfav)	Actual YTD vs. Original Budget by %	***Adopted*** **Budget 2017**	
	Revenues									
	Program Revenues									
1	Fees, transports & evaluations	405,985	18,000	317,429	324,429	345,000	(7,000)	92	342,000	1
2	Other misc fees and records	66	0	66	66	0	0	Not Budgeted	0	2
3	Less- Disallowed revenue	(70,424)	(12,062)	(85,716)	(79,654)	(72,450)	(6,062)	118	(78,000)	3
4	Less- Provision for bad debts, net pmts	(58,056)	(2,589)	(43,090)	(44,002)	(58,650)	912	73	(50,000)	4
5	Less- Allowances, various	(9,442)	0	0	0	(3,450)	0	0	(4,000)	5
6	Less- Collection expense	(920)	(61)	(862)	(900)	(300)	38	287	(700)	6
7	Team outsource revenue	55,060	10,206	44,676	50,471	5,000	(5,795)	894	20,000	7
7a	Special event fee income	1,075		1,500	1,500	300	0	500	0	7a
8	Grants	8,320	55,358	94,690	95,332	51,482	(642)	184	3,500	8
9	Grants - HRT Foundation	0		20,000	20,000	45,000	0	44	10,000	9
10	*General Revenues*				0	0	0	Not Budgeted	0	10
11	Interest income	1,039	274	2,675	2,550	600	125	446	2,000	11
12	Other	3,551		1,497	1,497	1,000	0	150	500	12
13	Proceeds from sale of property	2,500			0	0	0	Not Budgeted	0	13
14	Total program and general revenues	338,754	69,126	352,865	371,289	313,532	(18,424)	113	245,300	14
15	*Tax Revenues*									15
16	Real property taxes	280,423		308,418	310,211	310,211	(1,793)	99	309,722	16
17	Rebate/refund/omitted real prop taxes	(393)		(260)	(260)	0	0	Not Budgeted	(500)	17
18	Less County treasurer's fees	(4,204)		(4,626)	(4,653)	(4,653)	27	99	(4,646)	18
19	Interest	0			0		0	Not Budgeted		19
20	Specific ownership taxes	23,096	2,013	22,836	23,000	23,000	(164)	99	23,000	20
21	Total net tax revenues	298,922	2,013	326,368	328,298	328,558	(1,930)	99	327,576	21
		641,880	*71,139*	*683,859*	*704,240*	*646,743*		106	*577,522*	
22	**Total revenues**	637,676	71,139	679,233	699,587	642,090	(20,354)	106	572,876	22

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Statement of Activities 2015 and 2016 compared with Original and Final Budget and 2017 Budget

		2015	2016							
		Actual *Audited* 31-Dec-15	Actual 1 Mo. December	Actual 12 Months (YTD) 31-Dec-16	**Budget Amendment** *Adopted* ***Final***	**Budget 2016** ***Original***	**Acutal Variance to Final Budget** Fav/(Unfav)	Actual YTD vs. Original Budget by %	***Adopted*** **Budget 2017**	
	Operations									
23	Salaries & wages, medical	132,820	15,629	128,409	135,680	150,000	7,271	86	145,000	23
24	Payroll Tax (FICA)	10,227	1,196	9,823	10,428	11,700	604	84	11,100	24
25	Unemployment insurance	1,155	3	993	1,066	2,800	73	35	1,700	25
26	Pension contribution	2,814	446	3,109	3,000	3,000	(109)	104	4,410	26
27	Member wellness program	2,940	240	2,914	3,000	3,000	86	97	3,000	27
28	Workers comp insurance	9,043	935	11,220	14,000	14,000	2,780	80	11,000	28
29	Health and life	11,865	988	12,365	12,277	12,150	(88)	102	12,400	29
30	Accident/Health insurance	5,552	463	5,552	5,552	5,800	0	96	5,800	30
31	Immunizations	885	0	979	979	450	0	218	350	31
32	Uniforms	11,159	2,254	9,221	9,000	11,000	(221)	84	10,000	32
33	Security systems maintenance	365	0	68	1,500	1,500	1,432	5	1,500	33
34	Supplies, medical	11,673	74	13,806	14,100	16,000	294	86	18,000	34
35	Supplies, medications	5,971	(388)	5,698	6,400	10,500	702	54	10,500	35
36	Team Outsource/wildland supplies	45,925		38,814	43,334	5,000	4,520	776	20,000	36
37	Operational software	1,416	708	857	857	4,500	0	19	7,066	37
38	Other, ERST (new for 2016)	0		0		N/A			1,000	38
39	Special events service and supplies	307		35	35	400	0	9	100	39
40	Recognition	9,433	4,266	13,129	13,128	11,000	(1)	119	8,000	40
42	Dispatch, mobile tel & paging services	5,137	127	2,850	3,023	6,000	173	48	2,860	42
43	Total operations	268,687	26,941	259,842	277,359	268,800	17,516	97	273,786	43
	Safety & Training									
44	Exams & certifications	718		25	525	1,540	500	2	1,500	44
45	Seminars & tuition, incl travel	7,552	648	16,004	16,855	22,150	851	72	20,600	45
46	Books & videos	316		212	1,000	1,000	788	21	1,000	46
47	Supplies, training	489		573	1,500	1,500	927	38	1,500	47
48	Total safety & training	9,075	648	16,814	19,880	26,190	3,066	64	24,600	48
	Apparatus & Equipment									
49	Insurance, auto liability	4,866	406	4,972	4,866	6,000	(106)	83	4,883	49
50	R&M, communications equip	1,569		846	846	1,500	0	56	2,000	50
51	Repair & Maintenance	3,774	3,848	5,505	4,657	10,000	(848)	55	8,000	51
52	R&M, bodies	81		67	167	2,000	100	3	2,000	52
53	R&M, medical equipment	8,448		10,019	10,019	9,000	0	111	11,000	53
54	R&M, preventive	2,661	1,522	2,072	3,050	4,500	978	46	4,000	54
56	Tires	2,355		584	584	3,000	0	19	2,000	56
57	Fuel	3,771	331	3,141	3,560	7,500	419	42	5,000	57
58	Total apparatus & equipment	27,525	6,107	27,206	27,749	43,500	543	63	38,883	58

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		2015	2016							
		Actual *Audited* 31-Dec-15	Actual 1 Mo. December	Actual 12 Months (YTD) 31-Dec-16	**Budget Amendment** *Adopted* ***Final***	**Budget 2016** ***Original***	**Acutal Variance to Final Budget** Fav/(Unfav)	Actual YTD vs. Original Budget by %	***Adopted*** **Budget 2017**	
	Facilities/Station									
59	Insurance, package	3,240	269	3,233	3,234	3,300	1	98	3,332	59
60	Other supplies & services		0	0					0	60
61	R&M, building & grounds	7,529	252	6,315	6,313	5,000	(2)	126	5,000	61
61a	Security and access control		0	523	523	0	0	Not Budgeted	0	
62	Trash and recyling	2,214	111	1,283	1,282	2,300	(1)	56	1,400	62
62a	Medical waste	363	0	1,185	1,185	400	0	296	1,000	62a
63	Snow plowing	265	35	350	615	800	265	44	700	63
64	Pest control	493	0	532	532	500	0	106	500	64
65	TV service	1,853	159	1,917	2,000	2,000	83	96	1,950	65
66	Electricity	1,866	207	2,075	2,400	2,400	325	86	2,200	66
67	Gas	4,168	0	3,921	5,421	10,000	1,500	39	7,000	67
68	Water	1,330	110	1,383	1,400	1,400	17	99	1,400	68
69	Septic pumping	4,325	330	4,540	4,700	4,500	160	101	4,680	69
70	Station supplies	3,886	249	3,868	4,000	4,000	132	97	4,000	70
71	Total facilities	31,532	1,722	31,125	33,605	36,600	2,480	85	33,162	71
	Administration									
72	Wages & salaries, administrative	55,829	7,188	55,897	56,000	56,000	103	100	63,129	72
73	Payroll Tax (FICA) and processing fees	5,086	603	5,183	5,163	4,368	(20)	119	5,300	73
74	Unemployment insurance	0	0	0	600	600	600	0	250	74
75	Workers compensation	162	14	162	177	125	15	130	125	75
76	Health and life	6,157	515	5,700	6,000	6,000	300	95	6,120	76
77	Recruiting	65	0	46	46	800	0	6	200	77
78	Legal fees	2,375	0	3,313	4,200	5,000	887	66	3,000	78
79	Accounting fees	12,590	1,529	15,149	14,820	12,000	(329)	126	12,500	79
80	Audit fees	4,800	0	4,950	4,950	5,000	0	99	5,000	80
81	Insurance, general & umbrella liability	7,104	592	7,100	7,500	7,500	400	95	6,849	81
82	Insurance, public officials & crime	2,778	231	2,772	2,900	2,900	128	96	3,922	82
83	Meetings, including meals	552	0	617	1,000	1,000	383	62	1,000	83
84	Dues and subscriptions	1,129	0	580	1,280	1,500	700	39	1,350	84
85	Admin-supplies, printing, computer	4,570	701	2,437	4,000	4,000	1,563	61	4,000	85
86	Billing-supplies and printing	696	0	193	393	700	200	28	600	86
87	Billing-postage	491	0	323	600	600	277	54	500	87
88	Billing-Software maint and computer	1,709	3,368	3,584	1,400	1,400	(2,184)	256	1,000	88
89	Admin--Postage & shipping	821	0	455	555	1,000	100	46	1,000	89
90	Telephone	2,656	226	2,703	2,700	2,700	(3)	100	2,800	90
91	Bank & credit card service charges	1,380	117	1,173	1,400	1,900	227	62	1,800	91
92	Community relations	2,435	0	2,236	2,500	2,500	264	89	3,000	92
93	Election expense	0	0	13,667	13,667	8,000	0	171	0	93
94	Total administration	113,385	15,084	128,240	131,851	125,593	3,611	102	123,445	94

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Statement of Activities 2015 and 2016 compared with Original and Final Budget and 2017 Budget

		2015	2016							
		Actual *Audited* 31-Dec-15	Actual 1 Mo. December	Actual 12 Months (YTD) 31-Dec-16	**Budget Amendment** *Adopted* ***Final***	**Budget 2016** ***Original***	**Acutal Variance to Final Budget** Fav/(Unfav)	Actual YTD vs. Original Budget by %	***Adopted*** **Budget 2017**	
	Capital Expenditures									
	Vehicles-									
	Ambulance purchase/remount			105,713	105,713	102,965	0	*103*		
	QRV (Quick Response Vehicle)	2,805					0			
	Power lifts (x3)			69,934	69,934	0	0			
	Medical Equipment-						0			
	AED						0			
	Lifepak/AED						0			
	Stretchers	1,899					0			
	Pram (power)						0			
	Cardiac Monitor, Stair chairs, other (Grant-50%)						0			
	Other Response Equipment-						0			
	Radio/communications equipment	3,539		5,545	5,545	10,000	0	*55*	5,000	
	E-PCR with computers/ESO Software	3,855		7,110	7,110	0	0		0	
	PPE	4,657		405	405	5,000	0	*8*	3,000	
	Station Furnishings & Equipment-						0			
	Furniture and Improvements	11,304			0	5,000	0	*0*	1,000	
	Training equipment: EMS Matching Grant						0			
	ID system/Security/Surveillance/Knox	13,716		1,017	1,017	1,000	0	*102*	1,000	
	Computers	763		987	987	1,000	0	*99*	2,000	
	Building & Site Improvements-						0			
	Emergency generator						0			
	Station improvements						0			
	Floor coating for bay						0			
	Matching funds-grant contingency						0		0	
95	Total capital expenditures	42,538	0	190,711	190,711	124,965	0	153	12,000	95
96	LOSAP	46,000	60,000	60,850	60,850	67,000	0	91	67,000	96
97	**Total expenses**	538,742	110,502	714,788	742,004	692,648	27,216	103	572,876	97

Highland Rescue Team Ambulance District Actual and Budget Worksheets:

Statement of Activities 2015 and 2016 compared with Original and Final Budget and 2017 Budget

		2015	2016								
		Actual *Audited* 31-Dec-15	Actual 1 Mo. December	Actual 12 Months (YTD) 31-Dec-16	**Budget Amendment** *Adopted* ***Final***	**Budget 2016** ***Original***	**Acutal Variance to Final Budget** Fav/(Unfav)	Actual YTD vs. Original Budget by %		***Adopted*** **Budget 2017**	
		542,946		*719,414*	*746,657*	*697,301*				*577,522*	
98	**Net change in fund balance**	98,934	(39,363)	(35,555)	(42,417)	(50,558)	6,862			0	98
	or Excess/(Deficiency) of Revenues over Expenditures										
99a	Transfer from Ambulance Reserve			51,000	51,000	51,000				0	99a
99b	**Net change in fund balance after Transfer**			15,445	8,583	442				0	99b
100	**Beginning funds available (general fund)**	500,843		599,777	599,777	***563,989***	35,346			***557,360***	100
101	**Ending funds available (general fund)**	599,777		564,222	557,360	513,431	42,209			557,360	101
	Current Assets	1,155,847		834,418							
	Less Liabilities	(556,070)		(270,195)							
	Total ending funds available (general fund)	599,777		564,223							
	Reconciliation to Statement of Activities (GAAP Basis)										
	Net change in fund balance	98,934	(39,363)	(35,555)						0	
	Add Capital expenditures	42,538	0	190,711						12,000	
	Deduct Depreciation expense	(154,282)	(9,968)	(119,665)						(155,000)	
	Deduct book value of sold assets	0		0						0	
	Add principal portion of debt	.		.						0	
	Add accrued payroll expenses	0	0	0						0	
	Deduct change in accrued interest payable or ro	0	0	0						0	
102	Change in net assets ("Net Income/(Loss)")	(12,810)	(49,331)	35,491						(143,000)	102
		0									
	Cash balances -- these funds are cumulative balance for the stated period										
103	Cash, beginning balance	477,978		502,609							103
104	Cash, ending balance	502,609		456,765							104
105	Increase/(Decrease) in cash	24,631		(45,844)							105
	Funds (not cash)										
106	Restricted for Emergencies (TABOR)	21,000		21,000	20,000	20,000				20,000	106
107	Committed for LOSAP Liability	225,807		287,939	287,939	287,939				354,939	107
108	Assigned for Ambulance Replacement	100,000		49,000	49,000	49,000			*	85,000	108
109	Unassigned and Prepaids	252,970		206,284	200,421	156,492				97,421	109
110	Total funds, ending balance	599,777		564,223	557,360	513,431	0			557,360	110

* *cash surplus earmarked for ambulance replacement (cumulative)*

111	Assessed Valuation	140,437,798	155,105,663	154,860,839	111

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: $ 154,860,839 (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: *12/13/2016* (mm/dd/yyyy) for budget/fiscal year *2017* (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	$ 309,722
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction[I]	< 0 >	mills	$ < 0 >
SUBTOTAL FOR GENERAL OPERATING:	2.000	**mills**	$ 309,722
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**	$ 309,722

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).

SCANNED