RESOLUTIONS

TO ADOPT AMENDED BUDGET

WHEREAS, the Board of Directors of the Highland Rescue Team Ambulance District has appointed a Budget Officer to prepare and submit a proposed 2018 budget to the Board at the proper time; and

WHEREAS, said Budget Officer has submitted proposed budget amendments to this Board; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law said proposed budget amendments were open for inspection by the public at a designated place, and a public hearing was held on November 13, 2018 and interested electors were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, the budget amendments were 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	$ 695,553

2. That estimated revenues are as follows:

General Fund:

From un-appropriated surpluses	$ 0
From sources other than general property taxes	$ 357,622
From the general property tax levy	$ 337,931
	$ 695,553

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 2018 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 AMEND APPROPRIATED 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 2018; 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	$ 695,553

ADOPTED AND APPROVED this 11th day of December, 2018

Board of Directors
HIGHLAND RESCUE TEAM AMBULANCE DISTRICT

John T Zima

President or Treasurer

ATTEST:

Secretary or Vice President

Highland Rescue Team Ambulance District Actual and Budget Worksheets:

Statement of Activities For the Years and Year to Date shown - Actual and Budget

		2017		2018				2019	
		Actual *Audited* 31-Dec-17		**Actual** ***YTD Preliminary*** 31-Dec-18	**Final Budget (Amended)** 31-Dec-18	**Original Budget** 31-Dec-18		**Budget** Adopted	
	Revenues								
	Program Revenues								
1	Fees, transports & evaluations	340,014		406,864	392,477	330,000		347,016	1
2	Other - program related and bad debt collections	24,045		16,701	16,697	0		18,000	2
3	Less- Disallowed revenue	(195,331)		(165,210)	(158,741)	(109,000)		(156,157)	3
4	Less- Provision for bad debts	(50,473)		(62,974)	(60,124)	(65,000)		(55,523)	4
5	Less- Allowances, various	(1,613)		(1,091)	(1,091)	(2,000)		(2,000)	5
6	Less- Collection expense	(1,771)		0	0	(2,000)		0	6
7	Team outsource revenue	56,099		85,768	85,879	25,000		50,000	7
7a	Special event fee income	2,080		1,600	1,600	1,000		1,600	7a
8	Grants	3,548		29,435	29,435	0		3,600	8
9	Grants - HRT Foundation					20,000		20,000	9
	General Revenues				0	0		0	
10	Interest income	5,145		8,654	8,720	2,000		5,400	10
11	Other	2,214		13,533	13,951	3,472		3,000	11
12	Proceeds from sale of property			0	0	0		0	12
	Total program and general revenues	183,957		333,280	328,803	203,472		234,936	
	Tax Revenues								
13	Real property taxes	308,209		335,354	337,931	337,931		336,201	13
14	Rebate/refund/omitted real prop taxes	(199)		(67)	(250)	(250)		(200)	14
15	Less County treasurer's fees	(4,623)		(4,882)	(5,069)	(5,069)		(5,043)	15
16	Specific ownership taxes	30,262		28,401	29,069	23,000		30,000	16
	Total net tax revenues	333,649		358,806	361,681	355,612		360,958	
		522,229		*696,968*	*695,553*	*564,153*		*600,937*	
	Total revenues	517,606		692,086	690,484	559,084		595,894	

Highland Rescue Team Ambulance District Actual and Budget Worksheets:

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		2017		2018				2019	
		Actual *Audited* 31-Dec-17		**Actual** ***YTD Preliminary*** 31-Dec-18	**Final Budget (Amended)** 31-Dec-18	**Original Budget** 31-Dec-18		**Budget** Adopted	
	Expenditures								
	Operations								
17	Salaries & wages, medical	145,823		176,865	171,456	157,547		173,460	17
18	Payroll Tax (FICA)	12,294		13,619	12,083	12,083		13,356	18
19	Unemployment insurance	608		567	900	900		650	19
20	Pension contribution	4,983		4,334	4,090	4,090		5,600	20
21	Member wellness program	3,630		3,280	3,600	3,600		3,600	21
22	Workers comp insurance	9,861		7,071	10,072	12,100		10,500	22
23	Health and life	12,283		13,866	13,867	13,550		16,740	23
24	Accident/Health insurance	5,304		4,902	4,902	4,115		5,304	24
25	Immunizations	99		0	350	350		350	25
26	Uniforms	6,387		5,125	10,000	10,000		8,000	26
27	Security systems maintenance	901		637	637	500		500	27
28	Supplies, medical (disposable)	7,627		17,057	12,000	12,000		12,000	28
29	Supplies, medications	5,775		5,063	8,000	8,000		6,500	29
30	Team Outsource/wildland supplies	46,710		71,870	71,719	20,000		45,000	30
31	Operational software	3,942		3,234	5,400	5,400		5,400	31
32	Fire Dept. purchase clearing	0		(59)	0	0		0	32
33	Recognition	12,790		8,291	11,000	11,000		12,500	33
34	Dispatch (Jeffcom911), mobile, paging services	6,436		16,198	16,400	16,400		14,382	34
	Total operations	285,453		351,920	356,476	291,635		333,842	
	Safety & Training								
35	Exams & certifications	890		758	1,000	1,000		2,000	35
36	Seminars & tuition, incl travel	5,550		26,929	26,728	24,000		24,500	36
37	Training media	722		231	500	500		550	37
38	Supplies, training	1,333		1,403	1,403	1,000		5,500	38
	Total safety & training	8,495		29,321	29,631	26,500		32,550	

Highland Rescue Team Ambulance District Actual and Budget Worksheets:

Statement of Activities For the Years and Year to Date shown - Actual and Budget

		2017		2018				2019	
		Actual *Audited* 31-Dec-17		**Actual** ***YTD Preliminary*** 31-Dec-18	**Final Budget (Amended)** 31-Dec-18	**Original Budget** 31-Dec-18		**Budget** Adopted	
	Apparatus & Equipment								
39	Insurance, auto liability	5,040		5,534	5,534	5,270		5,724	39
40	R&M, communications equip	2,159		1,404	1,800	1,800		2,000	40
41	Repair & Maintenance	4,413		8,627	8,987	6,000		8,000	41
42	R&M, bodies	207		0	0	1,000		1,000	42
43	R&M, medical equipment	9,174		12,612	12,612	11,000		12,500	43
44	R&M, preventive	1,958		3,711	3,191	3,500		3,500	44
45	R&M, other			0	0			0	45
46	Tires	1,649		3,186	1,643	2,000		1,000	46
47	Fuel	3,617		4,438	5,369	4,000		5,500	47
	Total apparatus & equipment	28,217		39,512	39,136	34,570		39,224	
	Facilities/Station								
48	Insurance, package	3,359		2,947	2,947	3,500		2,837	48
49	R&M, building & grounds including security	2,057		1,851	3,500	5,500		5,000	49
50	Trash and recycling	1,287		1,347	1,400	1,400		1,400	50
51	Medical waste	0		0	200	200		0	51
52	Snow plowing	245		70	500	500		350	52
53	Pest control	568		564	564	550		600	53
54	TV service	2,030		2,128	2,200	2,200		2,200	54
55	Electricity	2,757		2,671	2,700	2,700		3,000	55
56	Gas	5,047		4,155	4,500	4,500		5,000	56
57	Water	1,530		1,506	1,651	1,500		1,550	57
58	Septic pumping	5,492		4,490	4,990	5,000		6,000	58
59	Station supplies	3,742		3,632	4,000	4,000		4,000	59
	Total facilities	28,114		25,361	29,152	31,550		31,937	

Highland Rescue Team Ambulance District Actual and Budget Worksheets:

Statement of Activities For the Years and Year to Date shown - Actual and Budget

		2017		2018				2019	
		Actual *Audited* 31-Dec-17		**Actual** ***YTD Preliminary*** 31-Dec-18	**Final Budget (Amended)** 31-Dec-18	**Original Budget** 31-Dec-18		**Budget** Adopted	
	Administration								
60	Wages & salaries, administrative	46,249		42,420	41,721	40,963		45,832	60
61	Payroll Tax (FICA) and processing fees	0		3,833	3,370	3,370		3,529	61
62	Unemployment insurance	0		0	100	100		126	62
63	Workers compensation	93		87	100	100		100	63
64	Health and life; pension	6,172		8,238	8,323	7,400		6,670	64
65	Recruiting	257		166	250	250		250	65
66	Legal fees	2,789		3,596	5,000	5,000		5,000	66
67	Accounting fees	15,408		18,078	17,553	12,500		16,000	67
68	Billing - contract billing service	8,098		7,442	7,688	8,000		6,200	68
69	Audit fees	4,800		5,000	5,000	7,000		5,400	69
70	Insurance, general & umbrella liability	5,801		6,119	6,119	7,200		6,375	70
71	Insurance, public officials & crime	2,429		2,895	2,896	3,950		3,200	71
72	Meetings, including meals	214		249	500	500		400	72
73	Dues and subscriptions	1,181		1,801	1,400	1,400		1,000	73
74	Admin-supplies, printing, computer	2,770		2,793	2,800	2,800		2,000	74
75	Billing-supplies, postage, printing	571		453	1,000	1,000		0	75
76	Admin--Postage & shipping	511		56	800	800		400	76
77	Telephone	2,226		2,189	2,800	2,800		2,400	77
78	Bank & credit card service charges	1,531		512	518	1,600		500	78
79	Community relations	2,470		2,575	3,200	3,200		3,000	79
80	Election expense	0		637	637	12,000		0	80
	Total administration	104,412		109,139	111,775	121,933		108,382	

Highland Rescue Team Ambulance District Actual and Budget Worksheets:

Statement of Activities For the Years and Year to Date shown - Actual and Budget

		2017		2018				2019	
		Actual *Audited* 31-Dec-17		**Actual** ***YTD Preliminary*** 31-Dec-18	**Final Budget (Amended)** 31-Dec-18	**Original Budget** 31-Dec-18		**Budget** Adopted	
	Capital Expenditures								
	Vehicles-								
	Ambulance purchase/remount								
	QRV (Quick Response Vehicle)								
	Power lifts (x3)								
	Medical Equipment-								
	AED								
	Lifepak/AED								
	Stretchers								
	Pram (power)								
	Cardiac Monitor, Stair chairs, other (Grants)			22,935	22,935				
	Other Response Equipment-								
	Radio/communications equipment								
	E-PCR with computers/ESO Software								
	PPE	206		401	401			600	
	Station Furnishings & Equipment-								
	Furniture and Improvements	1,692							
	Snow removal equipment/ATV								
	Training equipment: EMS Matching Grant								
	ID system/Security/Surveillance/Knox				750	750			
	Computer equipment and website	1,456		4,314	6,500	0		2,000	
	Building & Site Improvements-								
	Emergency generator								
	Engineering/Architectural Feasibility Study (CIP)								
	Station improvements								
	Station Expansion and parking lot								
	Station expansion contingency								
	Free standing garage/shed (2018-2019)			11,689	11,689	0		45,000	
	Matching funds-grant contingency					0		0	
	Total capital expenditures	3,354		39,339	42,275	750		47,600	
81	LOSAP	45,618		33,774	50,000	50,000		52,000	81
	Total expenses	503,663		628,366	658,445	556,938		645,535	

Highland Rescue Team Ambulance District Actual and Budget Worksheets:

Statement of Activities For the Years and Year to Date shown - Actual and Budget

		2017	2018			2019	
		Actual *Audited* 31-Dec-17	Actual *YTD Preliminary* 31-Dec-18	Final Budget (Amended) 31-Dec-18	Original Budget 31-Dec-18	Budget Adopted	
			593,909	*663,514*	*562,007*	*650,578*	
A	**Net change in fund balance**	13,943	63,720	32,039	2,146	(49,641)	A
	or Excess/(Deficiency) of Revenues over Expenditures						
						0	
	Net change in fund balance	13,943	63,720	32,039	2,146	(49,641)	
B	**Beginning funds available (general fund)**	357,671	371,614	377,240	341,977	***409,279***	B
C	**Ending funds available (general fund)**	371,614	435,334	409,279	344,123	359,638	C
	Current Assets	1,025,125	841,489				
	Less Liabilities	(653,511)	(406,155)				
	Current portion--debt service	0	0				
	Total ending funds available (general fund)	371,614	435,334				
	Reconciliation to Statement of Activities (GAAP Basis)						
	Net change in fund balance	13,943	63,720	32,039		(49,641)	
	Add Capital expenditures	3,354	39,339	42,275		47,600	
	Deduct Depreciation expense	(145,903)	0	(150,000)		(145,000)	
	Deduct book value of sold assets	0	0	0		0	
	Add principal portion of debt	.	.	.		0	
	Add accrued payroll expenses	0	0	0		0	
	Deduct change-accrued interest payable, rounding	0	0	0		0	
D	Change in net assets ("Net Income/(Loss)")	(128,606)	103,059	(75,686)		(147,041)	D
E	***Cash balances -- these funds are cumulative balance for the stated period***						E
	Cash, beginning balance	456,765	598,335				
	Cash, ending balance	598,335	432,124				
	Increase/(Decrease) in cash	141,570	(166,211)				
	Funds (not cash)						
	Restricted for Emergencies (TABOR)	15,249	20,000	20,000	20,000	20,000	
	Committed for LOSAP Liability	300,000	50,000	50,000	363,554	52,000	
	Assigned for Ambulance Replacement *	85,000	109,000	109,000	109,000	133,000	
	Unassigned and Prepaids	(28,635)	256,334	230,279	(148,431)	154,638	
	Total funds, ending balance	371,614	435,334	409,279	344,123	359,638	

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

F	Assessed Valuation	154,860,839	168,965,587		168,965,587	168,100,614	F