HIGHLAND RESCUE TEAM AMBULANCE DISTRICT

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

January 21, 2020

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

RE: Highland Rescue Team Ambulance District 2020 Budget

Division of Local Government:

Attached is the 2020 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 12, 2019 as published, this budget was adopted on December 10, 2019. The resolutions, budget message, and mill levy certification are also included.

If there are any questions on the budget, please contact Barb DeBoer, Administrator, at telephone number 303-526-9571.

I, Christina Shea, certify that the attached is a true and accurate copy of the adopted 2020 Budget of the Highland Rescue Team Ambulance District.

Sincerely,

Christina Shea

Christina Shea, Accountant
HIGHLAND RESCUE TEAM AMBULANCE DISTRICT

Highland Rescue Team Ambulance District Actual and Budget Worksheets:

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

		2018	2019			2020	
		Actual *(Audited)* 31-Dec-18	**Actual** ***11 Months YTD*** 30-Nov-19	Forecast 12 Months 31-Dec-19	**Original Budget** 31-Dec-19	Adopted 12/10/19 **Budget**	
	Revenues						
	Program Revenues						
11-4101	Fees, transports & evaluations	406,864	362,730	386,730	347,016	364,800	1
11-4105	Fees, Co Medicaid Supplemental payment		14,358	14,358	0	21,600	2
11-4173	Other - program related and bad debt collections	16,700	20,636	20,636	18,000	18,000	3
11-4103	Less- Disallowed revenue (contractual allow)	(165,210)	(153,321)	(168,321)	(156,157)	(145,920)	4
11-4170	Less- Provision for bad debts	(62,974)	(54,411)	(59,411)	(55,523)	(58,368)	5
11-4120	Less- Allowances, various	(1,091)	(618)	(2,000)	(2,000)	(2,000)	6
11-4180	Less- Collection expense	0	(66)	0	0	0	7
11-4220	Team outsource revenue	85,768	5,050	10,675	50,000	25,000	8
11-4223	Special event fee income	1,600	1,000	1,000	1,600	1,000	9
11-4330	Grants	29,435		3,600	3,600	0	10
Foundatio	Grants - HRT Foundation			0	20,000	20,000	10
	General Revenues			0	0	0	11
11-4990	Interest income	8,665	6,068	6,468	5,400	6,000	12
11-4800	Other	13,533	8,503	8,503	3,000	0	13
	Proceeds from sale of property	0	0	0	0	0	14
	Total program and general revenues	333,290	209,929	222,238	234,936	250,112	R1
	Tax Revenues						
11-4230	Real property taxes	335,905	335,177	336,201	336,201	355,797	15
11-4234	Rebate/refund/omitted real prop taxes	(67)	(114)	(200)	(200)	(250)	16
19-8000	Less County treasurer's fees	(5,037)	(5,031)	(5,043)	(5,043)	(5,337)	17
11-4235	Specific ownership taxes	30,686	23,953	27,953	30,000	30,000	18
	Total net tax revenues	361,487	353,985	358,911	360,958	380,210	R2
		699,814	*568,945*	*695,553*	*600,937*	*635,659*	
	Total revenues	694,777	563,914	581,149	595,894	630,322	R3

Highland Rescue Team Ambulance District Actual and Budget Worksheets:

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

		2018	2019			2020	
		Actual *(Audited)* 31-Dec-18	**Actual** ***11 Months YTD*** 30-Nov-19	Forecast 12 Months 31-Dec-19	**Original Budget** 31-Dec-19	Adopted 12/10/19 **Budget**	
	Operations						
12-6160, 1	Salaries & wages, medical	176,865	158,423	173,460	173,460	192,060	19
payroll tax (	Payroll Tax (FICA)	13,619	12,357	13,356	13,356	14,981	20
12-6204	Unemployment insurance	1,167	446	650	650	576	21
12-6305	Pension contribution	4,334	5,682	5,600	5,600	5,762	22
12-7580	Member wellness program	3,280	2,885	3,600	3,600	4,100	23
12-6250	Workers comp insurance	10,040	6,482	10,500	10,500	10,500	24
12-6305	Health and life	13,866	15,440	16,740	16,740	16,800	25
12-6302	Accident/Health insurance	4,902	3,388	5,304	5,304	5,304	26
12-6405	Immunizations	0	0	350	350	0	27
12-6410	Uniforms	7,055	5,801	8,000	8,000	7,000	28
12-7570	Security systems maintenance	637	71	500	500	250	29
12-7562	Supplies, medical (disposable)	17,705	9,204	12,000	12,000	13,000	30
12-7561	Supplies, medications	5,063	4,317	6,500	6,500	6,500	31
12-7625	Team Outsource/wildland supplies	71,870	4,478	9,346	45,000	20,000	32
12-7567	Operational software	3,234	5,490	5,490	5,400	5,200	33
12-7555	Fire Dept. purchase clearing	(59)	64	64	0	0	33
12-7575	Recognition	8,291	12,267	12,500	12,500	14,000	34
12-7620, 1	Dispatch (Jeffcom911), mobile/pagers	16,198	10,182	14,382	14,382	13,588	35
	Total operations	358,067	256,977	298,342	333,842	329,621	E1
	Safety & Training						
13-7230	Exams & certifications	758	192	2,000	2,000	1,000	36
13-7225, 1	Seminars & tuition, incl travel	26,929	9,594	22,000	24,500	21,000	37
13-7410	Training media	231	80	550	550	500	38
13-7565	Supplies, training	1,403	1,925	5,500	5,500	4,500	39
	Total safety & training	29,321	11,791	30,050	32,550	27,000	E2
	Apparatus & Equipment						
16-7154	Insurance, auto liability	5,534	5,247	5,724	5,724	5,724	40
16-7710	R&M, communications equip	1,404	2,755	2,955	2,000	2,000	41
16-7713	Repair & Maintenance	8,179	6,126	6,726	8,000	8,000	42
16-7714	R&M, exterior/body	0	(3,158)	(2,658)	1,000	1,000	43
16-7726	R&M, medical equipment	13,407	12,587	13,087	12,500	13,000	44
16-7717	R&M, preventive	3,711	400	3,867	3,500	3,750	45
16-7770	Tires	3,186	1,469	1,469	1,000	2,500	46
16-7765	Fuel	5,428	4,347	5,500	5,500	5,000	47
	Total apparatus & equipment	40,849	29,773	36,670	39,224	40,974	E3

Highland Rescue Team Ambulance District Actual and Budget Worksheets:

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

		2018	2019			2020	
		Actual *(Audited)* 31-Dec-18	**Actual** ***11 Months YTD*** 30-Nov-19	Forecast 12 Months 31-Dec-19	**Original Budget** 31-Dec-19	Adopted 12/10/19 **Budget**	
	Facilities/Station						
17-7158	Insurance, package	2,947	2,657	2,901	2,837	2,921	48
17-7738	R&M, building & grounds incl security	1,851	3,554	5,000	5,000	5,000	49
17-7750	Trash and recycling	1,482	1,315	1,400	1,400	1,540	50
17-7755	Snow plowing	70	100	350	350	200	51
17-7757	Pest control	564	564	600	600	600	52
17-7759	TV service	2,128	1,754	2,200	2,200	1,100	53
17-7765	Electricity	2,671	2,052	2,552	3,000	3,000	54
17-7767	Gas	4,155	5,578	6,128	5,000	8,000	55
17-7770	Water	1,785	1,577	1,847	1,550	1,800	56
17-7775	Septic pumping	4,490	3,163	4,163	6,000	5,000	57
17-7700	Station supplies	3,633	3,765	4,000	4,000	4,200	58
	Total facilities	25,776	26,079	31,141	31,937	33,361	E4
	Administration						
19-6150, 1	Wages & salaries, administrative	39,676	36,585	45,832	45,832	87,600	59
payroll tax (	Payroll Tax (FICA) and processing fees	3,831	3,507	3,529	3,529	6,833	60
19-6204	Unemployment insurance	0	0	126	126	263	61
19-6250	Workers compensation	87	80	100	100	500	62
19-6301, 1	Health and life; pension	8,238	6,109	6,670	6,670	14,850	63
19-6350	Recruiting	166		250	250	1,000	64
19-6910	Legal fees	3,793		5,000	5,000	5,000	65
19-6925	Accounting fees	18,078	14,110	16,000	16,000	16,000	66
19-6935	Billing - contract billing service	7,442	6,130	7,330	6,200	7,000	67
19-6920	Audit fees	5,000	5,200	5,200	5,400	5,400	68
19-7152	Insurance, general & umbrella liability	6,119	6,178	6,751	6,375	6,900	69
19-7153	Insurance, public officials & crime	2,896	3,197	3,500	3,200	3,600	70
19-7215	Meetings, including meals	249	341	400	400	400	71
19-7235	Dues and subscriptions	1,801	465	1,000	1,000	1,250	72
19-7535	Admin-supplies, printing, computer	3,385	1,474	2,000	2,000	2,000	73
19-7830	Billing-supplies, postage, printing	453	0	0	0	0	74
19-7540	Admin--Postage & shipping	56	0	400	400	100	75
19-7900	Telephone	2,189	1,993	2,400	2,400	2,200	76
19-7910	Bank & credit card service charges	512	257	357	500	300	77
19-7920	Community relations	2,574	3,717	3,967	3,000	3,500	78
19-7905	Election expense	637	0	0	0	45,000	79
	Total administration	107,182	89,343	110,812	108,382	209,696	E5

Highland Rescue Team Ambulance District Actual and Budget Worksheets:

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

		2018	2019			2020	
		Actual *(Audited)* 31-Dec-18	**Actual** ***11 Months YTD*** 30-Nov-19	Forecast 12 Months 31-Dec-19	**Original Budget** 31-Dec-19	Adopted 12/10/19 **Budget**	
	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					
	Other Response Equipment-						
	Radio/communications equipment						
	E-PCR with computers/ESO Software						
	PPE	401	440	600	600	600	
	Station Furnishings & Equipment-						
	Furniture and Improvements					5,000	
	Snow removal equipment/ATV						
	Training equipment		1,570				
	ID system/Security/Surveillance/Knox						
	Computer equipment and website	7,057		2,000	2,000	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	19,272	57,223	45,000	10,000	
	Matching funds-grant contingency				0		
	Total capital expenditures	42,082	21,282	59,823	47,600	17,600	80
19-8005	LOSAP	28,452	1,003	52,000	52,000	52,000	81
	Total expenses	631,729	436,248	618,838	645,535	710,251	E6
		703,708	*419,997*	*663,514*	*650,578*	*715,588*	

Highland Rescue Team Ambulance District Actual and Budget Worksheets:

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

	2018	2019			2020	
	Actual *(Audited)* 31-Dec-18	**Actual** ***11 Months YTD*** 30-Nov-19	Forecast 12 Months 31-Dec-19	**Original Budget** 31-Dec-19	Adopted 12/10/19 **Budget**	
Net change in fund balance	63,048	127,666	(37,689)	(49,641)	(79,929)	FC
or Excess/(Deficiency) of Revenues over Expenditures						
					0	
Net change in fund balance	63,048	127,666	(37,689)	(49,641)	(79,929)	
Beginning funds available (general fund)	371,614	434,662	434,662	***409,279***	***396,973***	F1
Ending funds available (general fund)	434,662	562,328	396,973	359,638	317,044	F2
Current Assets	838,586	568,350				
Less Liabilities	(403,923)	(6,021)				
Current portion--debt service	0	0				
Total ending funds available (general fund)	434,663	562,329				
Reconciliation to Statement of Activities (GAAP Basis)						
Net change in fund balance	63,048	127,666	(37,689)		(79,929)	
Add Capital expenditures	42,082	21,282	59,823		17,600	
Deduct Depreciation expense	(109,024)	0	(150,000)		(150,000)	
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	
Change in net assets ("Net Income/(Loss)")	(3,894)	148,948	(75,686)		(212,329)	NI
Cash balances -- these funds are cumulative balance for the stated period						E
Cash, beginning balance	598,335	433,429				
Cash, ending balance	433,429	510,896				
Increase/(Decrease) in cash	(164,906)	77,467				
Funds (not cash)						
Restricted for Emergencies (TABOR)	20,000	20,000	20,000	20,000	20,000	
Committed for LOSAP Liability	50,000	0	52,000	52,000	52,000	
Assigned for Ambulance Replacement *	109,000	133,000	133,000	133,000	157,000	
Unassigned and Prepaids	255,663	409,328	191,973	154,638	88,044	
Total funds, ending balance	434,663	562,328	396,973	359,638	317,044	

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

Assessed Valuation	168,965,587		168,100,614	177,898,669	V

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: $ 177,898,669 (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: *12/11/2019* (mm/dd/yyyy) for budget/fiscal year *2020* (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	$ 355,797
2. <**Minus**> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction[I]	< 0 >	mills	$ < 0 >
SUBTOTAL FOR GENERAL OPERATING:	2.000	**mills**	$ 355,797
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**	$ 355,797

Contact person: (print) Christina B. 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).

THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.). Taxing entities that are Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:

BONDS[J]:

1. Purpose of Issue: _____
   Series: _____
   Date of Issue: _____
   Coupon Rate: _____
   Maturity Date: _____
   Levy: _____
   Revenue: _____

2. Purpose of Issue: _____
   Series: _____
   Date of Issue: _____
   Coupon Rate: _____
   Maturity Date: _____
   Levy: _____
   Revenue: _____

CONTRACTS[K]:

3. Purpose of Contract: _____
   Title: _____
   Date: _____
   Principal Amount: _____
   Maturity Date: _____
   Levy: _____
   Revenue: _____

4. Purpose of Contract: _____
   Title: _____
   Date: _____
   Principal Amount: _____
   Maturity Date: _____
   Levy: _____
   Revenue: _____

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

CA

Notes:

[A] **Taxing Entity**—A jurisdiction authorized by law to impose ad valorem property taxes on taxable property located within its territorial limits (please see notes B, C, and H below). For purposes of the DLG 70 only, a taxing entity is also a geographic area formerly located within a *taxing entity's* boundaries for which the county assessor certifies a valuation for assessment and which is responsible for payment of its share until retirement of financial obligations incurred by the *taxing entity* when the area was part of the *taxing entity*. For example: an area of excluded property formerly within a special district with outstanding general obligation debt at the time of the exclusion or the area located within the former boundaries of a dissolved district whose outstanding general obligation debt service is administered by another local government[C].

[B] **Governing Body**—The board of county commissioners, the city council, the board of trustees, the board of directors, or the board of any other entity that is responsible for the certification of the *taxing entity's* mill levy. For example: the board of county commissioners is the governing board ex officio of a county public improvement district (PID); the board of a water and sanitation district constitutes ex officio the board of directors of the water subdistrict.

[C] **Local Government** - For purposes of this line on Page 1of the DLG 70, the local government is the political subdivision under whose authority and within whose boundaries the *taxing entity* was created. The local government is authorized to levy property taxes on behalf of the *taxing entity*. For example, for the purposes of this form:

1. a municipality is both the local government and the *taxing entity* when levying its own levy for its entire jurisdiction;
2. a city is the local government when levying a tax on behalf of a business improvement district (BID) *taxing entity* which it created and whose city council is the BID board;
3. a fire district is the local government if it created a subdistrict, the *taxing entity*, on whose behalf the fire district levies property taxes.
4. a town is the local government when it provides the service for a dissolved water district and the town board serves as the board of a dissolved water district, the *taxing entity*, for the purpose of certifying a levy for the annual debt service on outstanding obligations.

[D] **GROSS Assessed Value** - There will be a difference between gross assessed valuation and net assessed valuation reported by the county assessor only if there is a "tax increment financing" entity (see below), such as a downtown development authority or an urban renewal authority, within the boundaries of the *taxing entity*. The board of county commissioners certifies each *taxing entity's* total mills upon the *taxing entity's* Gross Assessed Value found on Line 2 of Form DLG 57.

[E] **Certification of Valuation by County Assessor, Form DLG 57** - The county assessor(s) uses this form (or one similar) to provide valuation for assessment information to a *taxing entity*. The county assessor must provide this certification no later than August 25th each year and may amend it, one time, prior to December 10th.

[F] **TIF Area**—A downtown development authority (DDA) or urban renewal authority (URA), may form plan areas that use "tax increment financing" to derive revenue from increases in assessed valuation (gross minus net, Form DLG 57 Line 3) attributed to the activities/improvements within the plan area. The DDA or URA receives the differential revenue of each overlapping *taxing entity's* mill levy applied against the *taxing entity's* gross assessed value after subtracting the *taxing entity's* revenues derived from its mill levy applied against the net assessed value.

[G] **NET Assessed Value**—The total taxable assessed valuation from which the *taxing entity* will derive revenues for its uses. It is found on Line 4 of Form DLG 57.

[H] **General Operating Expenses (DLG 70 Page 1 Line 1)**—The levy and accompanying revenue reported on Line 1 is for general operations and includes, in aggregate, all levies for and revenues raised by a *taxing entity* for purposes not lawfully exempted and detailed in Lines 3 through 7 on Page 1 of the DLG 70. For example: a fire pension levy is included in general operating expenses, unless the pension is voter-approved, if voter-approved, use Line 7 (Other).

CA

[I] **Temporary Tax Credit for Operations (DLG 70 Page 1 Line 2)**—The Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction of 39-1-111.5, C.R.S. may be applied to the *taxing entity*'s levy for general operations to effect refunds. Temporary Tax Credits (TTCs) are not necessary for other types of levies (non-general operations) certified on this form because these levies are adjusted from year to year as specified by the provisions of any contract or schedule of payments established for the payment of any obligation incurred by the *taxing entity* per 29-1-301(1.7), C.R.S., or they are certified as authorized at election per 29-1-302(2)(b), C.R.S.

[J] **General Obligation Bonds and Interest (DLG 70 Page 1 Line 3)**—Enter on this line the total levy required to pay the annual debt service of all general obligation bonds. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments. Title 32, Article 1 Special districts and subdistricts must complete Page 2 of the DLG 70.

[K] **Contractual Obligation (DLG 70 Page 1 Line 4)**—If repayment of a contractual obligation with property tax has been approved at election and it is not a general obligation bond (shown on Line 3), the mill levy is entered on this line. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments.

[L] **Capital Expenditures (DLG 70 Page 1 Line 5)**—These revenues are not subject to the statutory property tax revenue limit <u>if</u> they are approved by counties and municipalities <u>through public hearings</u> pursuant to 29-1-301(1.2) C.R.S. and for special districts <u>through approval from the Division of Local Government</u> pursuant to 29-1-302(1.5) C.R.S. or for any *taxing entity* if <u>approved at election</u>. Only levies approved by these methods should be entered on Line 5.

[M] **Refunds/Abatements (DLG 70 Page 1 Line 6)**—The county assessor reports on the Certification of Valuation (DLG 57 Line 11) the amount of revenue from property tax that the local government did not receive in the prior year because taxpayers were given refunds for taxes they had paid or they were given abatements for taxes originally charged to them due to errors made in their property valuation. The local government was due the tax revenue and would have collected it through an adjusted mill levy if the valuation errors had not occurred. Since the government was due the revenue, it may levy, in the subsequent year, a mill to collect the refund/abatement revenue. An abatement/refund mill levy may generate revenues up to, but not exceeding, the refund/abatement amount from Form DLG 57 Line 11.

1. Please Note: <u>If the *taxing entity* is in more than one county, as with all levies, the abatement levy must be uniform throughout the entity's boundaries and certified the same to each county.</u> To calculate the abatement/refund levy for a *taxing entity* that is located in more than one county, first total the abatement/refund amounts reported by each county assessor, then divide by the *taxing entity*'s total net assessed value, then multiply by 1,000 and round <u>down</u> to the nearest three decimals to prevent levying for more revenue than was abated/refunded. This results in an abatement/refund mill levy that will be uniformly certified to all of the counties in which the *taxing entity* is located even though the abatement/refund did not occur in all the counties.

[N] **Other (DLG 70 Page 1 Line 7)**—Report other levies and revenue not subject to 29-1-301 C.R.S. that were not reported above. For example: a levy for the purposes of television relay or translator facilities as specified in sections 29-7-101, 29-7-102, and 29-7-105 and 32-1-1005 (1) (a), C.R.S.; a voter-approved fire pension levy; a levy for special purposes such as developmental disabilities, open space, etc.

CA

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 2020 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, 2019, 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 12, 2019 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	$ 715,588

2. That estimated revenues are as follows:

General Fund:

From unappropriated surpluses	$ 79,929
From sources other than general property taxes	279,862
From the general property tax levy	355,797
	$ 715,588

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 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 2020 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 2019 valuation for assessment for the Highland Rescue Team Ambulance District, as certified by the Jefferson County Assessor, is $177,898,669

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 2020 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 $355,797 in revenue.

2. That the Treasurer or President of the District is hereby authorized and will direct staff 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 2020; 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	$ 715,588

ADOPTED AND APPROVED this 10th day of December, 2019,

Board of Directors
HIGHLAND RESCUE TEAM AMBULANCE DISTRICT

President or Treasurer

ATTEST:

Secretary or Vice President

BUDGET MESSAGE

Highland Rescue Team Ambulance District

The 2020 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 (56% of revenues) and fees for transporting and evaluating patients (net fees are 31% 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 54% of the total expenditures. About 2% of total expenses have been allocated to capital expenditures this budget year. Administration accounts for about 30% of total expenditures. The District has no debt. The District sets aside funds for scheduled ambulance replacements within the general fund.

The table below shows the budgeted dollar amount of each revenue and expense category and the difference between each for the budget year of 2020:

Revenues		
Patient Related Fees	$	198,112
Property Taxes (net of County fees)		350,210
Grants and Other		82,000
Total revenues		630,322
Expenses		
Operations		329,621
Safety & Training		27,000
Apparatus & Equipment		40,974
Facilities/Station		33,361
Administration		209,696
Capital Expenditures		17,600
Length of Service Program		52,000
Total expenses		710,251
Revenues Less Expenses/		
Net Change to Fund Balance	$	(79,929)

Fund Balance/Expenditures Exceed Revenues:

The budget expenditures exceed the revenues and therefore reduces the fund balance. The fund balance is budgeted at approximately $317,000 for year ending December 31, 2020.