

CERTIFIED RECORD

OF

PROCEEDINGS RELATING TO

NORTH METRO FIRE RESCUE DISTRICT

ADAMS, BOULDER, BROOMFIELD, JEFFERSON, AND
WELD COUNTIES, COLORADO

AND THE BUDGET MEETING

2017



101 Spader Way
Broomfield, Colorado 80020
303.452.9910 Fax 303.451.0289

David A. Ramos
Fire Chief

December 14, 2016

LETTER OF BUDGET TRANSMITTAL

Division of Local Government
1313 Sherman Street, Room 521
Denver, Colorado 80203

In accordance with C.R.S. § 29-1-11, enclosed is a certified copy of the 2017 Budget and Budget Message duly adopted by the Board of Directors of the North Metro Fire Rescue District, Adams, Jefferson, Boulder, Weld and Broomfield Counties, Colorado, on December 13, 2016. If there are any questions regarding the 2017 Budget and Budget Message, please contact Fire Chief David Ramos, North Metro Fire Rescue District, 101 Spader Way, Broomfield, CO 80020, (303) 452-9910.

The mill levy certified to the Board of County Commissioners for Jefferson, Adams, Weld, Boulder and Broomfield Counties is 13.410 mills. Based on a total assessed valuation of \$1,606,972,495 for the foregoing Counties, the estimated property tax revenue is \$21,548,723.

Enclosed please find a copy of the certifications of tax levies sent to the Board of County Commissioners for Jefferson, Adams, Weld, Boulder, and Broomfield Counties.

CERTIFICATION PURSUANT TO C.R.S. §29-1-102(5)

I hereby certify that the enclosed are true and accurate copies of the 2017 Budget, Supplement Schedule of Lease-Purchase Agreements, Record of Proceedings, and Certification of Tax Levies to the Board of County Commissioners for Jefferson, Adams, Weld, Boulder, and Broomfield Counties.

John Abboud, President

Budget/2017/Ltr of Transmittal

RESOLUTION

A RESOLUTION SUMMARIZING REVENUES AND EXPENDITURES FOR EACH FUND, ADOPTING A BUDGET FOR THE YEAR 2017, LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2017 TO HELP DEFRAY THE COSTS OF GOVERNMENT, ESTABLISHING RESERVES, AND APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN FOR THE NORTH METRO FIRE RESCUE DISTRICT, ADAMS, BOULDER, BROOMFIELD, JEFFERSON AND WELD COUNTIES, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2017, AND ENDING ON THE LAST DAY OF DECEMBER, 2017.

WHEREAS, in accordance with the Local Budget Law of Colorado, C.R.S. § 29-1-101, *et seq.* (“Local Budget Law”), the Board of Directors (“Board”) of the North Metro Fire Rescue District (“District”) appointed Fire Chief David A. Ramos, with the assistance of administrative staff and consultants, to prepare and submit to the Board, on or before October 15, 2016, a proposed budget for fiscal year 2017 (“2017 Budget”); and

WHEREAS, on October 14, 2016, Fire Chief Ramos submitted to the District Board for its consideration a proposed 2017 Budget; and

WHEREAS, in accordance with the Local Budget Law, the Board caused to be published one time in newspapers of general circulation within its jurisdiction, a Notice containing the following information:

- a) A public meeting would be held at 5:00 p.m. on Tuesday, November 15, 2016, at which public meeting the adoption of the proposed 2017 Budget would be discussed;
- b) A statement that the proposed 2017 Budget is available for inspection by the public at the District’s Administrative Offices, 101 Spader Way, Broomfield, Colorado, which offices are located within the District’s jurisdiction; and
- c) A statement that any interested elector of the District may file any objections to the proposed 2017 Budget at any time prior to the final adoption of the proposed 2017 Budget by the District Board.

WHEREAS, a public meeting was held on Tuesday, November 15, 2016, and interested electors were given the opportunity to comment on or to file any objections to the proposed 2017 budget. The Board received no objections to the 2017 Budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE NORTH METRO FIRE RESCUE DISTRICT OF ADAMS, BOULDER, BROOMFIELD, JEFFERSON AND WELD COUNTIES, COLORADO:

Section 1. Adoption of 2017 Budget Revenues. The estimated revenues for each fund, as more specifically set out in the 2017 Budget attached hereto, are approved and established for fiscal year 2017.

Section 2. Adoption of 2017 Budget Expenditures. The estimated expenditures for each fund, as more specifically set out in the 2017 budget attached hereto, are approved and established for fiscal year 2017.

Section 3. Establishment of Reserve Accounts for 2017. The reserve accounts for operating expenses, capital projects, emergencies, as set forth in the attached 2017 budget are approved and established for fiscal year 2017.

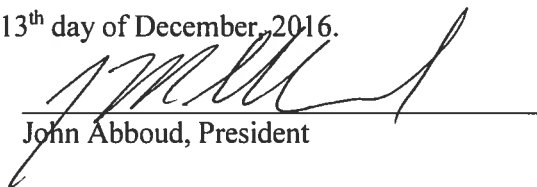
Section 4. Adoption of Budget for 2017. The 2017 Budget, as submitted and attached hereto and incorporated herein by this reference, is hereby approved and adopted as the budget of the North Metro Fire Rescue District for calendar year 2017.

Section 5. Adoption and Certification of Mill Levy for 2017. The mill levy necessary to generate the revenues set forth in the attached 2017 Budget, and as previously approved by the voters within the District's jurisdiction, is hereby adopted, and shall be certified to the Board of Commissioners of each County located within the District's jurisdiction.

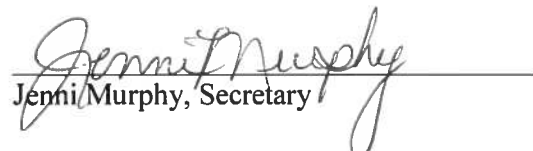
Section 6. Appropriation of Funds for 2017. The revenue received by the District in 2017 and other funds available to the District are hereby appropriated to fund the 2017 Budget.

Section 7. Lease-Purchase Agreement Supplemental Schedule. The Supplemental Schedule of Lease-Purchase Agreements, attached hereto and incorporated herein by this reference, is hereby approved and adopted for calendar year 2017.

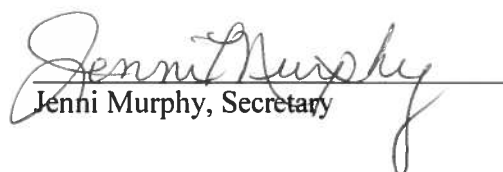
ADOPTED AND APPROVED this 13th day of December, 2016.


John Abboud, President

ATTESTED:


Jenni Murphy, Secretary

I, Jenni Murphy, hereby certify that I am a Director and the duly elected and qualified Secretary of the North Metro Fire Rescue District, and that the foregoing is a true and correct copy of the 2017 Budget duly adopted at a regular meeting of the District held on the 13th day of December, 2016.


Jenni Murphy, Secretary

STATE OF COLORADO)
)
 COUNTIES OF ADAMS, BOULDER,)
 BROOMFIELD, JEFFERSON) ss.
 AND WELD)
 NORTH METRO FIRE RESCUE)
 DISTRICT)

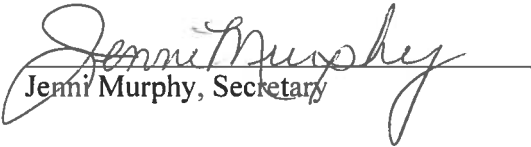
The Board of Directors of North Metro Fire Rescue District, Adams, Boulder, Broomfield, Jefferson and Weld Counties, Colorado, held a regular meeting at North Metro Fire Rescue District Headquarters, 101 Spader Way, Broomfield, Colorado 80020, on Tuesday, December 13, 2016, at the hour of 5:00 p.m. concerning a Proposed Budget for fiscal year 2017.

The following members of the Board of Directors were present:

President:	John Abboud
Vice President:	Robert Nielsen
Treasurer:	Tim Long
Secretary:	Jenni Murphy
Asst. Secretary:	Dennis Day
Also Present:	David A. Ramos, Fire Chief

The President reported that prior to the meeting he had notified each of the Directors of the date, time and place of this meeting and the purpose for which it was called. He further reported that this meeting is a regular meeting of the Board of Directors of the District and that a Notice has heretofore been duly posted at three places within the boundaries of the District and at the Adams County Clerk and Recorder's office in Brighton, Colorado, the Boulder County Clerk and Recorder's office in Boulder, Colorado, the Broomfield County Clerk and Recorder's office in Broomfield, Colorado, the Jefferson County Clerk and Recorder's office in Golden, Colorado, and the Weld County Clerk and Recorder's office in Greeley, Colorado, and to the best of his knowledge, remains posted to the date of this meeting.

I, Jenni Murphy, hereby certify that I am a Director and the duly elected and qualified Secretary of the North Metro Fire Rescue District, and that the foregoing is a true and correct copy of the budget and budget message for the fiscal year 2017, duly adopted at a meeting of the Board of Directors for the North Metro Fire Rescue District held on the 13th day of December, 2016.


Jenni Murphy, Secretary

NORTH METRO FIRE RESCUE DISTRICT
2017 Budget Message
December 13, 2016

Fire District Services

North Metro Fire Rescue District protects its citizens and their property as an all-hazard emergency response agency providing fire suppression, emergency medical services, patient transportation, hazardous materials response, technical rescues and wildland firefighting. In addition to responding to emergencies, the District proactively works with residents and businesses to build a safer community through education, outreach and prevention. The District operates seven active fire stations that cover 63 square miles and provide services to approximately 117,000 residents including the City and County of Broomfield, the City of Northglenn and unincorporated areas of Boulder, Adams, Weld and Jefferson Counties. The District maintains a constant response capability of six engines, two ladder trucks, five ambulances and several specialized rescue, hazardous material and support vehicles. The District has 144 full-time employees, including 114 line firefighters. The Fire District is governed by an elected five member Board of Directors. All of the Directors are residents of the Fire District.

To ensure the delivery of high quality emergency service, the Fire District commits deeply to training and is home to one of the most advanced Training Centers in the Rocky Mountain Region. Operational since October 2008, the Training Center and adjoining Fleet Maintenance Facility sit on 14 acres of land located in Weld County, within the city of Northglenn. The North Metro Fire Rescue District Training Center Complex includes an educational facility with four classrooms, three burn buildings, a confined space/trench rescue prop, a hazardous material prop, an extrication yard, and a driving track.

Basis of Accounting/District Funds:

The basis of accounting utilized in the preparations of the 2017 Budget for the District is the Fund Accounting Method Modified Accrual Basis. The 2017 Budget includes projected revenues and expenditures for eight appropriated funds established by the Board of Directors.

1. **General Operating Fund**

The General Operating Fund includes staffing and equipment to provide fire and emergency medical services, operating from seven current stations. North Metro Fire provides fire-based EMS to include ambulance transports throughout the district. The District will continue to provide the protection services, advanced life support medical services and ambulance transport, new construction plan review, fire code inspection and enforcement, hazardous materials emergency response, technical rescue services, arson investigation and

prevention services, as well as community outreach activities. The District will also continue to operate its own vehicle maintenance and firefighter training programs. The General Fund budget reflects total 2017 revenues of \$26,422,795 and expenditures and transfers of \$27,491,371.

2. Pension Funds

The District continues to administer one defined benefit pension plan. The defined benefit pension plan budget for 2017 reflects estimated revenues of \$333,000 and expenses for anticipated retirement benefits to be paid during calendar year 2017, managerial, legal, and auditing fees, totaling \$482,816. All other pension funds for the District are now administered by and controlled by Fire and Police Pension Association (FPPA).

3. Capital Improvements Fund

The major capital purchases and facilities construction are summarized in the Capital Improvements budget. The 2017 expenditures are anticipated to be \$4,680,245, which includes exhaust removal systems in one station, brush truck purchase, staff vehicle purchase, replacement of all cardiac monitors, bunker gear purchases, computer equipment and software purchases and the remodeling of one station.

4. Ambulance Membership Program Fund

The revenue for the Ambulance Membership Program Fund is received from citizens who participate in the program membership. The funds are used to pay out-of-pocket expenses for members' co-payments and other out-of-pocket deductibles for ambulance transport services. The 2017 Proposed Budget for this fund includes the change to Ambulance Membership fees which was approved by the Board on October 18, 2016. The fees increased by \$10 for each membership category beginning January 1, 2017. The projected revenues for 2017 are \$90,820, and anticipated expenses are \$75,000.

5. Debt Service Fund

The Debt Service Fund is used to accumulate and disburse tax receipts for debt payments authorized in the May 2006 election for the issuance of the Bonds for capital construction. The projected revenues for 2017 are \$2,298,672, and anticipated expenses are \$2,252,798. The bonds were refinanced in 2015 to reduce the term of the debt and to obtain a total savings of \$3,689,459 on the debt service payments. The debt service savings applicable to 2017 is \$135,620.

6. Debt Service Fund – C.O.P.

The Debt Service Fund was established to accumulate revenues from the General Fund. These revenues are paid to the Debt Service Fund – C.O.P to pay for the debt service on the

Certificates of Participation which were refinanced in 2015 for a total savings on debt service payments of \$1,703,234. The projected revenues for 2017 are \$619,400, and anticipated expenses are \$619,425. The 2017 anticipated expenses include a savings from the refinancing of \$66,026.

7. Compensated Absence Reserve Fund

The District established a Compensated Absence Reserve Fund so that the District will have sufficient funds to pay for unused sick and vacation leave (severance funds) to employees terminating employment with the District. For this fund, the District has implemented a 10-year funding plan, to address the current unfunded liability of approximately \$2.8 million with a ready reserve designed to handle the severance payouts for the next 10 years. The 2017 projected revenues derived from an annual transfer from the General Fund are \$220,000, and 2017 anticipated expenses for terminating employees are \$65,000.

8. Mutual Aid Trust Fund

The District uses a Private Purchase Trust Fund to account for assets held by the District. The beneficiaries of the Trust are the cooperating parties. This Fund collects revenues from Adams and Broomfield Counties as well as member fire districts and in turn contributes these funds to the Adams Jefferson Hazardous Response Authority. The 2017 projected revenues are \$131,147, and 2017 anticipated expenses are \$130,907.

Budget Initiatives

The District has prepared a 2017 Proposed Budget in alignment with North Metro Fire Rescue District's strategic goals and objectives from the 2014-2018 Strategic Plan and in accordance with the promises made to its citizens in requesting an approval of a mill levy increase in 2014. This budget was created by considering past performance, current needs, future anticipated needs, and multi-year revenue projections. This was done with the understanding that any items funded now may have a significant long-term implication on future budgets.

Summary of Major Budget Goals

The overall financial goals of the District include ensuring that the District's General Fund balance provides sufficient funds to cover the District's operating expenses until property taxes are received from the County Treasurers as well as to provide stabilization reserves for unanticipated emergencies. Additionally, the District continuously updates and adequately funds a sustainable long-term capital program.

Building maintenance and repairs

The District is meeting its goal to refund the District's operating budget for programs and items which have been reduced prior to the 2014 mill levy election. The 2017 Proposed Budget

includes a heavy emphasis on building maintenance and repairs as well as small capital purchases.

Remodeling of Station 63

The District began a construction project in 2016 to remodel and add additional square footage to Station 63. This project spans more than one year and expenditures have been in the District's 2016 and 2017 Capital Improvements Fund budgets. This is a station that was basically a residential-type building that was too small for the required crew and apparatus. The building project does not require any additions to staff or apparatus but rather is expanding the current facility to accommodate the medic unit personnel added in 2011. The start of the remodeling of Station 63 was included in the 2016 Capital Improvements Fund Budget. The total for the building and grounds portion of capital is \$3.1 million.

Capital Purchases

The 2014 Mill Levy increase was in part to be used for providing firefighters essential safety gear and communications equipment, such as air packs and radios, replacing aging emergency response vehicles and repairing fire stations to address critical safety hazards. The 2017 budget includes \$516,800 for 15 cardiac monitors: one for each front-line engine and medic unit and three for training, special events and a back-up to be used when other monitors are out of service for repair or routine maintenance. The budget for fleet capital includes a new brush truck for \$180,000 to support the District's wildland firefighting as well as a replacement staff vehicle for \$35,000. The District will focus on employee wellness and safety, including cancer prevention. There are six stations budgeted for decontamination of diesel residue in 2017 for a total cost of \$47,700.

Financial Reporting Improvements

The District has historically recorded the expenses related to benefits for all District employees in general administrative expenses. This has resulted in overstating true administrative costs and understating the total costs per division or services area. The 2017 Budget has new benefits accounts in each division's account structure as compared to the 2016 Budget in which all benefits were included in the administration division.

Budget Highlights

The general fund revenue budget of \$26,422,795 for 2017 represents an increase of approximately \$754,830, when compared to the 2016 approved budget. The increase is comprised of an increase in property tax revenue of \$264,615, an increase in specific ownership tax revenue of \$175,000 and an increase of \$300,000 in medic transport revenue. Various other revenue streams increased or decreased comparatively.

Wages and benefits

There is an increase of \$878,290 in wage increases which is the net of the estimated increases based on salary surveys and increases in overtime. The District's benefits increased by \$331,408 due to a full year's benefits for nine employees hired at the end of 2016, a 5.5% increase in medical insurance rates and a 5.7% increase in workers' compensation premium.

Supplies, Services and General Fund Capital Expenses

There is an increase in supplies, services and other expenses of \$102,621. The General Fund capital expenses decreased by \$9,705. Most of the increase in operating expenses is due to a large increase in property taxes refunded and abated of \$150,000 as well as increases in supplies and decreases in utilities.

Capital Improvements Fund

Total capital expenditures in the Capital Improvements Fund budgeted for 2017 of \$4,680,245 include the finalizing of remodeling of Station 63 at a cost of \$3.1 million, \$215,000 for replacement of apparatus and vehicles, and computer software and equipment is budgeted at \$166,870.

Ending Fund Balance

The District will have approximately \$6.7 million in general operating funds and \$3.5 million in the Capital Improvements Fund at the end of 2017. The general operating funds are approximately 29% of the District's general annual operating budget.

David A. Ramos, Fire Chief

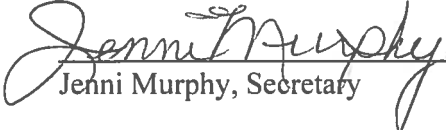
STATE OF COLORADO)
)
COUNTIES OF ADAMS, BOULDER,)
BROOMFIELD, JEFFERSON) ss.
AND WELD)

NORTH METRO FIRE RESCUE)
DISTRICT)

I, Jenni Murphy, Secretary of North Metro Fire Rescue District, Adams, Boulder, Broomfield, Jefferson and Weld Counties, Colorado, do hereby certify that the foregoing pages numbered 1 through 43, inclusive, constitute a true and correct copy of the record of proceedings of the Board of Directors of said District, adopted at the regular meeting of the Board held at North Metro Fire Rescue District Headquarters, 101 Spader Way, Broomfield, Colorado, 80020, on Tuesday, the 13th day of December, 2016, commencing at 5:00 p.m., as recorded in the official record of the proceedings of the District kept in my office, insofar as said proceedings relate to the budget meeting for fiscal year 2017; that said proceedings were duly had and taken; that the meeting was duly held; and that the persons were present at the meeting as therein shown.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed the official seal of the District this 13th day of December, 2016.

(S E A L)



Jenni Murphy, Secretary

Approved
2017
Budget

Dated 12-13-16

Mill Levy
Approved
2017
Budget

Dated 12-13-16

**NORTH METRO FIRE RESCUE DISTRICT
2017 APPROVED
BUDGET**

FIRE DISTRICT - GENERAL OPERATIONS FUND LEVY			
	2016 APPROVED	2017 APPROVED	2017 MILL LEVY
TOTAL ASSESSED VALUATION (FIRE DISTRICT)	\$1,598,652,489	\$1,606,972,495	
General Mill Levy Revenue	\$21,143,778	\$21,253,818	13.226
Refund & Abatement Mill Levy Revenue	\$138,307	\$294,905	0.184
TOTAL REVENUES & MILL LEVY	\$21,282,084	\$21,548,723	13.410

FIRE DISTRICT - ASSESSED VALUATION BREAKDOWN:			
	2016 APPROVED	2017 APPROVED	
ADAMS COUNTY	\$336,221,200	\$339,218,670	
BOULDER COUNTY	\$5,377,218	\$5,334,829	
BROOMFIELD COUNTY	\$1,225,621,743	\$1,228,963,980	
JEFFERSON COUNTY	\$26,541,888	\$32,099,656	
WELD COUNTY	\$4,890,440	\$1,355,360	
TOTAL ASSESSED VALUATION	\$1,598,652,489	\$1,606,972,495	

DEBT SERVICE LEVY			
	2016 APPROVED	2017 APPROVED	2017 MILL LEVY
TOTAL ASSESSED VALUE	\$1,598,652,489	\$1,606,972,495	
ADAMS COUNTY	\$26,217,910	\$31,205,520	
JEFFCO EXCLUSION (08)	\$1,618,343	\$1,668,221	
JEFFCO EXCLUSION (09)	\$480,975	\$634,081	
TOTAL A/V DEBT SERVICE LEVY	\$1,626,969,717	\$1,640,480,317	
TOTAL	\$2,277,758	\$2,296,672	1.400

EXCLUDED AREAS - ASSESSED VALUATION BREAKDOWN: PENSION ONLY			
	2016 APPROVED	2017 APPROVED	2017 MILL LEVY
ADAMS COUNTY	\$0	\$0	
JEFFCO EXCLUSION (04)	\$0	\$0	
JEFFCO EXCLUSION (05)	\$0	\$0	
JEFFCO EXCLUSION (06)	\$0	\$0	
JEFFCO EXCLUSION (08)	\$0	\$0	
JEFFCO EXCLUSION (09)	\$0	\$0	
PENSION FUND LEVY-EXCLUSIONS	\$0	\$0	0.500

REFUNDS/ABATEMENTS & TAX CREDITS			
	2016 APPROVED	2017 APPROVED	2017 MILL LEVY
ADAMS COUNTY	\$16,667	\$17,435	
BOULDER COUNTY	\$0	\$1,254	
BROOMFIELD COUNTY	\$121,527	\$276,099	
JEFFERSON COUNTY	\$113	\$0	
WELD COUNTY	\$0	\$117	
REFUNDS/ABATEMENTS & TAX CREDITS (NET) LEVY & REV	\$138,307	\$294,905	0.184

General Fund
Approved
2017
Budget

Dated 12-13-16

NMFRD - General Fund
2017 Approved Budget

ACCOUNT #			2015	2016	2016	2017	
			ACTUAL	APPROVED	ANTICIPATED	APPROVED	
GENERAL FUND BEG BALANCE			5,367,837	7,560,665	7,594,210	7,810,841	
REVENUES							
000	3100	000	PROPERTY TAX REVENUE	18,971,319	21,176,365	21,194,611	21,440,980
000	3110	000	SPECIFIC OWNERSHIP TAX REVENUE	1,433,666	1,325,000	1,500,000	1,500,000
000	3120	000	DELINQUENT TAX REVENUE	6,740	15,000	41,078	20,000
000	3125	000	DELINQUENT TAX REVENUE - INT REV	15,753	0	13,262	0
000	3200	000	INTEREST REVENUE	34,632	30,000	42,000	28,000
000	3220	000	UNREALIZED GAIN/LOSS ON INVESTMENTS	-22,460	0	0	0
000	3230	000	INSPECTION & PERMIT REVENUE	118,653	100,000	150,000	120,000
000	3240	000	PUBLIC EDUCATION REVENUE	370	1,000	965	1,000
000	3250	000	MEDIC TRANSPORT REVENUE	2,066,042	2,200,000	2,423,390	2,500,000
000	3257	000	EVENT CENTER REVENUE	45,299	50,000	50,000	50,000
000	3258	000	ROCKY MTN AIR SHOW REVENUE	6,268	6,750	0	0
000	3260	000	OTHER REVENUE	69,653	15,000	44,466	15,900
000	3264	000	TIF REVENUE	405,183	495,000	450,000	495,000
000	3265	000	WILD LAND REVENUE	199,746	53,850	217,451	55,000
000	3268	000	VEHICLE MAINT OUTSIDE SERVICES REVENUE	82,574	175,000	105,000	100,000
000	3269	000	TRNG CTR OUTSIDE SERVICES REVENUE	0	0	60,000	25,000
000	3269	200	TRNG CTR - THORNTON CONTRACT	57,141	25,000	53,719	71,915
TOTAL REVENUES			23,490,579	25,667,965	26,345,942	26,422,795	
TOTAL FUNDS AVAILABLE			28,858,416	33,228,630	33,940,152	34,233,636	
TOTAL OPERATING & MAINTENANCE EXPENSES			18,914,211	21,723,758	21,129,311	23,028,371	
100	8500	000	FUND TO FUND TRANSFER	2,350,000	5,000,000	5,000,000	4,463,000
TOTAL FUND TO FUND TRANSFERS			2,350,000	5,000,000	5,000,000	4,463,000	
TOTAL FUND TRANSFERS AND EXPENDITURES			21,264,211	26,723,758	26,129,311	27,491,371	
GENERAL FUND END BALANCE			7,594,205	6,504,872	7,810,841	6,742,265	
UNRESTRICTED GEN FUND END BALANCE			7,026,779	5,853,159	7,159,127	6,051,414	
TABOR RESERVE			567,427	651,714	651,714	690,852	
GENERAL FUND END BALANCE			7,594,205	6,504,873	7,810,841	6,742,265	

NMFRD - General Fund
2017 Approved Budget

DIVISION 100 - GENERAL EXPENSES							
				2015	2016	2016	2017
ACCOUNT #				ACTUAL	APPROVED	ANTICIPATED	APPROVED
PERSONNEL EXPENSES:							
100	1250	000	MERIT ALLOWANCE	19,500	24,050	15,290	0
100	1355	000	CONTRIBUTION TO UNFUNDED OLD HIRE	250,000	250,000	250,000	263,000
100	1360	000	MATCHING FPPA PENSION	923,259	1,021,007	997,480	0
100	1380	000	MATCHING DEFERRED COMPENSATION	98,466	121,852	117,632	0
100	1390	000	STATEWIDE DEATH & DISABILITY	177,442	201,004	200,000	0
100	1400	000	MATCHING MEDICARE	146,966	175,790	164,545	0
100	1420	000	WORKERS COMP INSURANCE	386,437	342,297	339,950	0
100	1430	000	HEALTH INSURANCE	1,659,678	1,981,756	1,950,566	0
100	1430	500	BENEFIT BROKER FEE (I.M.A.)	34,689	35,000	35,000	0
100	1440	000	LIFE INSURANCE	46,076	50,060	47,760	0
100	1450	000	DENTAL INSURANCE	91,742	102,782	101,605	0
100	1460	000	LTD INSURANCE	11,859	13,581	11,610	0
100	1470	000	VISION INSURANCE	15,143	18,045	16,400	0
TOTAL PERSONNEL EXPENSES				3,861,257	4,337,222	4,247,838	263,000
GENERAL EXPENSES: OTHER							
100	3500	000	BOARD MEETING EXPENSES	2,579	2,750	2,750	3,000
100	3520	000	LEGAL EXPENSES	67,849	120,000	68,388	110,000
100	3540	000	AUDITING SERVICES	11,100	12,000	11,250	12,000
100	3570	000	PROMOTION EXAMS	5,226	26,710	26,710	13,790
100	3750	000	WELLNESS & PHYSICALS	37,809	62,305	62,305	91,870
100	3800	100	COMMUNITY RELATIONS	3,025	3,550	3,550	3,050
100	3800	200	COMMUNITY RELATIONS (HONOR GUARD)	976	7,700	7,700	5,940
100	3800	300	EMPLOYEE RELATIONS	23,493	23,405	23,405	22,795
100	4000	000	CIVIL SERVICE COMMISSION	0	100	0	0
100	4025	100	DIRECTOR ELECTION	4,797	20,400	5,418	0
100	4100	000	DIRECTORS FEES	6,600	8,100	5,900	7,000
100	4250	000	SDA MEMBERSHIPS	1,650	1,238	1,238	1,238
100	4550	000	TREASURER FEES ON PPTY TAXES	284,272	317,645	317,919	323,231
100	4560	000	PROP TAX REFUNDED & ABATED	48,686	50,000	295,000	200,000
100	6110	000	OTHER GENERAL EXPENSE	38,116	25,000	25,000	25,000
TOTAL OTHER GENERAL EXPENSES				536,178	680,903	856,533	818,914
TOTAL GENERAL EXPENSES: PERSONNEL & OTHER				4,397,435	5,018,126	5,104,371	1,081,914

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DIVISION 100 - ADMINISTRATIVE EXPENSES				2015	2016	2016	2017
ACCOUNT #				ACTUAL	APPROVED	ANTICIPATED	APPROVED
<u>PERSONNEL:</u>							
100	1100	000	SALARIES - FTE - ADMIN	666,434	952,368	952,368	1,081,214
100	1210	000	OVERTIME - ADMIN	2,327	2,000	2,000	2,500
100	1220	000	OVERTIME - COMMUNITY - ADMIN	167	800	800	800
100	1301	000	MERIT ALLOWANCE	0	0	0	12,500
100	1360	000	MATCHING FPPA PENSION	0	0	0	89,959
100	1380	000	MATCHING DEFERRED COMP	0	0	0	21,624
100	1400	000	MATCHING MEDICARE	0	0	0	25,007
100	1420	000	WORKERS COMP INSURANCE	0	0	0	24,529
100	1430	000	HEALTH INSURANCE	0	0	0	141,708
100	1430	500	BENEFIT BROKER FEE	0	0	0	2,380
100	1440	000	LIFE INSURANCE	0	0	0	4,998
100	1450	000	DENTAL INSURANCE	0	0	0	7,072
100	1460	000	LT DISABILITY INSURANCE	0	0	0	3,946
100	1470	000	VISION INSURANCE	0	0	0	1,201
TOTAL PERSONNEL				668,928	955,168	955,168	1,419,438
<u>SUPPLIES & SERVICES:</u>							
100	2110	000	OFFICE SUPPLIES - All Divisions	15,859	17,363	21,294	19,400
100	2250	000	CLOTHING - ADMIN	1,882	5,800	5,800	5,950
100	2280	000	OPERATING SUPPLIES - HQ	3,936	13,924	9,497	10,600
100	3110	000	POSTAGE & FREIGHT - All Divisions	6,581	6,870	5,892	6,750
100	3210	000	PRINTING & DUPLICATING - All Divisions	4,267	10,050	5,408	5,100
100	3250	000	ADVERTISING & SPONSORSHIPS - ADMIN	9,394	11,040	10,000	9,535
100	3310	000	PUBLICATIONS, BOOKS & RPTS - ADMIN	538	1,275	1,000	900
100	3330	000	SUBSCRIPTIONS & MEMBERSHIPS - ADMIN	5,418	13,527	11,000	12,856
100	3410	000	GAS & ELECTRIC - HQ	42,843	51,898	43,178	46,200
100	3420	000	WATER & SEWER - HQ	1,947	2,000	1,725	2,500
100	3430	000	TRASH REMOVAL - HQ	1,861	2,037	1,782	2,121
100	3450	000	TELEPHONE SERVICE - HQ	2,968	3,440	3,200	3,380
100	3610	000	R&M BLDG & GROUNDS - HQ	7,027	10,000	20,000	12,800
100	3620	000	R&M OFFICE EQUIPMENT - ADMIN	0	650	400	500
100	3640	000	OFFICE EQUIPMENT LEASE - ADMIN	10,828	6,301	6,000	5,451
100	3730	000	MEETING EXPENSE - ADMIN	2,076	2,200	1,989	2,550
100	3740	000	TRAVEL EXPENSE - ADMIN (NON-TRNG)	61	200	200	300
100	3980	000	OTHER CONTRACTED SERVICES - HQ	73,069	112,984	75,000	136,959
100	5130	000	INSURANCE EXPENSE - All Divisions	108,750	126,000	126,000	153,000
100	6100	000	OTHER ADMINISTRATIVE EXPENSE	7,880	9,069	8,115	10,819
100	7510	000	C.O.P. BANK FEES	1,500	1,500	2,000	2,000
TOTAL SUPPLIES & SERVICES				308,685	408,128	359,480	449,671
<u>CAPITAL OUTLAY:</u>							
100	7500	000	DEBT SERVICE - C.O.P.	361,230	618,561	614,191	619,300
100	9470	000	OTHER CAPITAL EXPENDITURES - HQ	0	8,700	11,777	23,000
TOTAL CAPITAL OUTLAY				361,230	627,261	625,968	642,300
ADMINISTRATION EXPENSE & SUPPLIES				1,338,843	1,990,557	1,940,616	2,511,408
TOTAL GENERAL & ADMINISTRATION EXPENSE				5,736,278	7,008,682	7,044,987	3,593,322

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DIVISION 200 - EMERGENCY SERVICES							
ACCOUNT #				2015	2016	2016	2017
				ACTUAL	APPROVED	ANTICIPATED	APPROVED
PERSONNEL EXPENSES:							
200	1100	000	SALARIES - FTE - E/S	8,336,357	9,134,897	9,004,000	9,780,166
200	1190	000	OUT OF CLASS ACTING PAY	46,023	72,130	54,000	53,500
200	1200	000	HOLIDAY PAY	260,023	285,286	270,000	305,308
200	1210	000	OVERTIME - EMERGENCY SERV	491,068	500,000	350,000	550,000
200	1225	000	OVERTIME - WILDLAND	139,967	50,000	184,776	53,000
200	1230	000	OVERTIME - FLSA	87,871	126,947	106,000	130,105
200	1240	000	OVERTIME - HAZ MAT	1,797	3,200	4,198	2,966
200	1260	000	OVERTIME - TECH RESCUE	319	0	0	-
200	1260	100	OVERTIME - NATURAL DISASTER-REIMB	0	0	0	3,168
200	1290	000	OVERTIME - EVENT CENTER	55,590	60,000	60,000	60,000
200	1295	000	OVERTIME - OTHER BILLABLE	7,191	6,500	0	-
200	1301	000	MERIT ALLOWANCE - E/S	0	0	0	6,000
200	1360	000	MATCHING FPPA PENSION - E/S	0	0	0	866,180
200	1380	000	MATCHING DEFERRED COMP - E/S	0	0	0	111,837
200	1390	000	STATEWIDE DEATH & DISABILITY - E/S	0	0	0	212,713
200	1400	000	MATCHING MEDICARE - E/S	0	0	0	140,227
200	1420	000	WORKERS COMP INSURANCE E/S	0	0	0	366,051
200	1430	000	HEALTH INSURANCE - E/S	0	0	0	1,711,086
200	1430	500	BENEFIT BROKER FEE - E/S	0	0	0	28,525
200	1440	000	LIFE INSURANCE - E/S	0	0	0	44,077
200	1450	000	DENTAL INSURANCE _ E/S	0	0	0	87,894
200	1460	000	LT DISABILITY INSURANCE - E/S	0	0	0	4,945
200	1470	000	VISION INSURANCE - E/S	0	0	0	13,521
TOTAL PERSONNEL				9,426,206	10,238,959	10,032,974	14,531,270
SUPPLIES & SERVICES:							
200	2210	000	FIREFIGHTING EQUIP (NON-CAP UNDER 1K)	14,004	15,298	10,000	13,837
200	2215	000	MEDIC TRANSPORT BILLING FEES	105,815	99,000	88,000	112,500
200	2220	000	MEDICAL SUPPLIES	153,796	143,900	195,498	195,000
200	2230	000	MAPS	344	1,500	2,003	6,000
200	2250	000	CLOTHING - E/S	41,478	66,277	65,000	62,757
200	2260	000	BUNKER GEAR	10,096	33,765	30,000	39,290
200	2280	000	CONSUMABLE / DISPOSABLE SUPPLIES - E/S	12,847	13,887	13,500	17,523
200	2290	000	NON-CONSUMABLE / NON-DISPOSABLE - E/S	2,475	11,305	6,500	6,280
200	3150	000	ADCOM	306,439	245,922	245,922	329,006
200	3160	000	BROOMFIELD COMMUNICATIONS	440,111	492,994	460,000	487,015
200	3330	000	SUBSCRIPTIONS & MEMBERSHIPS - E/S	1,320	1,440	1,000	1,605
200	3410	000	GAS & ELECTRIC - E/S	83,856	108,047	85,696	96,670
200	3420	000	WATER & SEWER - E/S	23,898	23,168	25,167	26,051
200	3430	000	TRASH REMOVAL - E/S	5,019	5,160	4,948	5,415
200	3440	000	BIOHAZARD WASTE REMOVAL	1,135	1,500	1,200	1,260
200	3450	000	TELEPHONE SERVICE E/S	6,990	7,288	7,288	7,713
200	3460	000	PAGERS & MOBILE PHONES	39,579	42,378	42,378	46,176
200	3470	000	R&M OPTICOM	0	2,000	0	-
200	3480	000	R&M SCBA	10,626	10,950	10,950	17,350
200	3490	000	R&M HOSE	2,454	9,128	8,750	2,900
200	3510	000	R&M MEDICAL EQUIPMENT	23,837	28,978	26,253	5,240
200	3550	000	R&M RADIOS & COMMUNICATIONS	30,197	58,715	45,000	34,261
200	3600	000	R&M BLDG & GROUNDS - E/S	23,016	24,750	20,000	21,550
200	3680	000	TECHNICAL RESCUE	11,471	23,892	18,276	11,655
200	3740	000	TRAVEL EXPENSE E/S (NON-TRNG)	1,250	1,707	2,200	2,300
200	3825	000	DISASTER PREPAREDNESS	305	1,650	0	-
200	3980	000	OTHER CONTRACTED SERVICES - E/S	8,698	10,545	10,000	17,032
200	5250	000	HAZ MAT CLOTHING	0	1,800	1,600	1,125
200	5290	000	HAZ MAT OPERATING SUPPLIES	7,354	8,523	7,844	7,185
200	6100	000	UNANTICIPATED RPRS & REPLACMT - E/S	27,961	20,848	26,000	30,464
200	6200	000	WILDLAND FIREFIGHTER PER DIEM	16,019	1,000	16,207	-
200	6210	000	WILDLAND TOOL/ EQUIP EXP REIMB	6,949	1,850	1,108	4,850
TOTAL SUPPLIES & SERVICES				1,419,339	1,519,166	1,478,288	1,610,010

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DIVISION 200 - EMERGENCY SERVICES CON'T							
				2015	2016	2016	2017
				ACTUAL	APPROVED	ANTICIPATED	APPROVED
			<u>CAPITAL OUTLAY:</u>				
200	9200	000	BLDG-UPGRADE & REPAIR	6,098	15,750	12,000	36,500
200	9400	000	EQUIPMENT, TOOLS & HOSE	0	4,090	3,819	13,415
200	9430	000	OPTICOM EQUIPMENT	0	0	0	20,000
200	9450	000	COMMUNICATIONS EQUIP	0	0	0	12,600
200	9490	000	ES CAPITAL EQUIPMENT	0	12,062	10,679	10,350
200	9550	000	OTHER CAPITAL EXPENDITURES	0	10,000	10,000	2,921
200	9600	000	ADCOM CAPITAL	4,699	74,550	74,550	4,862
			TOTAL CAPITAL OUTLAY	10,797	116,452	111,048	100,648
			TOTAL EMERGENCY SERVICES	10,856,342	11,874,577	11,622,310	16,241,928

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DIVISION 400 - TRAINING							
ACCOUNT #				2015 ACTUAL	2016 APPROVED	2016 ANTICIPATED	2017 APPROVED
			PERSONNEL:				
400	1100	000	SALARIES - FTE - TRAINING	436,078	304,295	298,813	315,998
400	1210	000	OVERTIME - TRAINING DIVISION	13,109	57,888	40,000	55,008
400	1215	000	OVERTIME - OUTSIDE SERVICES - TC	8,638	8,000	6,000	6,144
400	1225	000	OVERTIME - WILDLAND TRAINING	3,856	8,532	2,129	7,488
400	1240	000	OVERTIME - HAZMAT TRAINING	5,411	18,788	10,000	20,736
400	1250	000	OVERTIME - EMER SERV TRAINING	4,349	32,164	25,000	35,664
400	1260	000	OVERTIME - TECH RESCUE TRAINING	9,130	40,661	30,000	29,376
400	1360	000	MATCHING FPPA PENSION - TRNG	0	0	0	30,090
400	1380	000	MATCHING DEFERRED COMP - TRNG	0	0	0	1,509
400	1390	000	STATEWIDE DEATH & DISABILITY - TRNG	0	0	0	3,418
400	1400	000	MATCHING MEDICARE - TRNG	0	0	0	2,952
400	1420	000	WORKERS COMP INSURANCE - TRNG	0	0	0	8,975
400	1430	000	HEALTH INSURANCE - TRNG	0	0	0	46,059
400	1430	500	BENEFIT BROKER FEE - TNG	0	0	0	770
400	1440	000	LIFE INSURANCE - TRNG	0	0	0	1,423
400	1450	000	DENTAL INSURANCE - TRNG	0	0	0	2,494
400	1460	000	LT DISABILITY INSURANCE - TRNG	0	0	0	1,155
400	1470	000	VISION INSURANCE - TRNG	0	0	0	395
			TOTAL PERSONNEL	480,571	470,328	411,942	569,654
			SUPPLIES & SERVICES:				
400	2250	000	CLOTHING - TRAINING DIVISION	1,228	1,300	500	600
400	2290	000	OPERATING SUPPLIES - TC	13,679	10,850	7,500	5,600
400	2300	000	SAFETY SUPPLIES -TC	1,504	1,750	500	2,000
400	3300	000	AUDIO/VISUAL PROGRAMS - TC	800	1,500	1,000	1,500
400	3310	000	PUBLICATIONS, BOOKS & RPTS - TC	3,398	3,680	3,680	3,660
400	3330	000	SUBSCRIPTIONS & MEMBERSHIPS - TC	2,456	8,310	6,000	8,130
400	3410	000	GAS & ELECTRIC - TC	32,169	35,343	30,299	34,775
400	3420	000	WATER & SEWER - TC	12,439	12,620	11,894	12,971
400	3430	000	TRASH REMOVAL - TC	1,255	1,334	1,277	1,414
400	3450	000	TELEPHONE SERVICE - TC	452	468	462	522
400	3610	000	R&M BUILDING & GROUNDS - TC	19,554	7,225	7,000	4,725
400	3620	000	R&M TRAINING EQUIPMENT - TC	17,882	17,322	15,000	15,250
400	3640	000	OFFICE EQUIPMENT LEASE - TC	3,860	4,238	4,000	2,438
400	3730	000	MEETING EXPENSE - TRNG	661	1,250	1,105	1,500
400	3740	000	TRAVEL EXPENSE - TC (NON-TRNG)	108	150	161	200
400	3750	000	CERTIFICATIONS	11,443	21,783	21,783	22,775
400	3800	000	TRAVEL / TRNG - DIRECTORS	3,404	6,000	5,286	6,250
400	3810	000	TRAVEL / TRNG - ADMIN	10,700	30,300	20,000	27,280
400	3820	000	TRAVEL / TRNG - EMER SERV	9,062	57,935	30,000	22,350
400	3820	100	TUITION - EMER SERV	0	0	0	31,875
400	3825	000	TRAVEL / TRNG - DISASTER MGMT	0	4,900	500	1,875
400	3826	000	TRAVEL / TRNG - TECH RESCUE	4,019	9,380	5,000	8,445
400	3830	000	TRAVEL / TRNG - FIRE PREV	7,108	7,380	7,000	7,520
400	3840	000	TRAVEL / TRNG - TRAINING DIV	6,971	12,950	10,000	7,900
400	3840	100	TUITION - TRNG	0	0	0	7,500
400	3850	000	TRAVEL / TRNG - MEDICAL SERV	11,199	19,250	19,250	28,850
400	3860	000	TRAVEL / TRNG - ARSON	2,484	3,000	1,500	2,900
400	3870	000	TRAVEL / TRNG - HAZMAT	798	9,000	7,000	4,500
400	3875	000	TRAVEL / TRNG - WILDLANE	3,387	4,540	3,000	3,500
400	3880	000	TRAVEL / TRNG - PUBLIC EDUC	473	1,300	500	800
400	3885	000	TRAVEL / TRNG - MAINT	450	5,000	4,000	5,000
400	3887	000	TRAVEL / TRNG - INFO TECH	0	10,000	2,000	3,250
400	3890	000	TRAVEL / TRNG - SAFETY PROG	0	2,400	0	2,400
400	3900	000	NORTH AREA TRAINING ACADEMY	23,166	5,060	5,060	5,580
400	3900	100	BILLABLE EXPENSES - NORTH AREA TRAINING	0	0	0	1,125
400	3950	000	TRAINING-EXPENSES FOR BILLABLE SERVICES	2,585	41,350	28,161	39,110
400	3980	000	OTHER CONTRACTED SERVICES - TC	40,015	49,467	42,000	50,296
400	6100	000	UNANTICIPATED RPRS & REPLACEMT - TC	6,654	22,246	10,000	27,724
			TOTAL SUPPLIES & SERVICES	255,363	430,581	312,418	414,090

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DIVISION 400 - TRAINING CON'T							
				2015	2016	2016	2017
				ACTUAL	APPROVED	ANTICIPATED	APPROVED
			<u>CAPITAL OUTLAY:</u>				
400	9400	000	EQUIPMENT & TOOLS	1,130	11,800	6,000	6,500
400	9460	000	PHYSICAL FITNESS EQUIPMENT	15,411	41,100	41,100	22,500
400	9470	000	AUDIO/VISUAL EQUIPMENT	3,184	2,500	2,500	9,750
400	9550	000	OTHER CAPITAL EXPENDITURES	0	11,600	11,600	10,000
			TOTAL CAPITAL OUTLAY	19,725	67,000	61,200	48,750
			TOTAL TRAINING DIVISION	755,659	967,910	785,560	1,032,494

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DIVISION 600 - TRANSPORTATION				2015	2016	2016	2017
ACCOUNT #				ACTUAL	APPROVED	ANTICIPATED	APPROVED
<u>PERSONNEL:</u>							
600	1100	000	SALARIES - FTE - MAINT	169,850	209,622	203,571	213,631
600	1110	000	OVERTIME - EMERGENCY CALL BACK	2,755	2,500	2,500	2,128
600	1115	000	OVERTIME - WILDLAND REIMBURSEMENT	635	0	0	0
600	1301	000	MERIT ALLOWANCE - MAINT	0	0	0	1,000
600	1360	000	MATCHING FPPA PENSION - MAINT	0	0	0	17,090
600	1380	000	MATCHING DEFERRED COMP - MAINT	0	0	0	4,273
600	1400	000	MATCHING MEDICARE - MAINT	0	0	0	3,160
600	1420	000	WORKERS COMP INSURANCE - MAINT	0	0	0	3,034
600	1430	000	HEALTH INSURANCE -MAINT	0	0	0	34,564
600	1430	500	BENEFIT BROKER FEE - MAINT	0	0	0	560
600	1440	000	LIFE INSURANCE - MAINT	0	0	0	930
600	1450	000	DENTAL INSURANCE - MAINT	0	0	0	1,703
600	1460	000	LT DISABILITY INSURANCE - MAINT	0	0	0	772
600	1470	000	VISION INSURANCE - MAINT	0	0	0	224
TOTAL PERSONNEL				173,240	212,122	206,071	283,069
<u>SUPPLIES & SERVICE:</u>							
600	2000	000	TIRE REPLACEMENT & REPAIRS	32,448	39,959	49,000	42,239
600	2100	000	FUEL - ALL DIVISIONS	108,916	175,204	105,000	120,000
600	2210	000	SHOP SMALL TOOLS	3,411	5,500	4,000	3,500
600	2250	000	CLOTHING/UNIFORMS - MAINT	4,722	3,986	8,095	3,400
600	2280	000	DISPOSABLE/CONSUMABLE SUPPLIES	252	435	405	500
600	3000	000	VEHICLE REFURBISHMENT	1,738	2,200	1,000	0
600	3100	000	ADMIN VEHICLES PREV MAINT	2,885	3,362	3,362	3,430
600	3120	000	EMRG SERV VEHICLES PREV MAINT	9,629	15,624	12,000	15,924
600	3130	000	FIRE PREV VEHICLES PREV MAINT	1,778	2,365	1,500	2,365
600	3140	000	TRAINING VEHICLES PREV MAINT	656	1,020	1,000	1,020
600	3150	000	SUBCONTRACTED VEHICLE SERVICES	16,563	17,965	12,000	12,955
600	3160	000	MAJOR REPAIRS	131,115	108,200	116,000	108,200
600	3410	000	GAS & ELECTRIC - MAINT BLDG	10,285	12,720	9,603	12,200
600	3420	000	WATER & SEWER - MAINT BLDG	12,439	12,620	11,894	12,971
600	3430	000	TRASH REMOVAL - MAINT BLDG	633	667	644	707
600	3610	000	R&M BUILDING & GROUNDS - MAINT	1,113	0	0	1,025
600	3800	000	EXP FOR BILLABLE SERVICES	57,632	140,000	51,311	62,000
600	3980	000	OTHER CONTRACTED SERVICES	1,975	2,053	2,053	2,333
600	6100	000	UNANTICIPATED RPR/REPLACMT	5,865	7,000	4,244	4,000
TOTAL SUPPLIES & SERVICE				404,055	550,879	393,111	408,769
<u>CAPITAL OUTLAY:</u>							
600	9550	000	OTHER CAPITAL EXPENDITURES	1,189	0	0	0
TOTAL CAPITAL OUTLAY				1,189	0	0	0
TOTAL TRANSPORTATION DIVISION				578,484	763,001	599,182	691,838

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DIVISION 800 - INFORMATION TECHNOLOGY							
ACCOUNT #				2015 ACTUAL	2016 APPROVED	2016 ANTICIPATED	2017 APPROVED
<u>PERSONNEL:</u>							
800	1100	000	SALARIES - FTE - INFO TECH	168,751	176,114	175,405	182,838
800	1301	000	MERIT ALLOWANCE - IT	0	0	0	2,000
800	1360	000	MATCHING FPPA PENSION - IT	0	0	0	16,683
800	1380	000	MATCHING DEFERRED COMP - IT	0	0	0	1,601
800	1400	000	MATCHING MEDICARE - IT	0	0	0	2,674
800	1420	000	WORKERS COMP INSURANCE - IT	0	0	0	183
800	1430	000	HEALTH INSURANCE - IT	0	0	0	40,459
800	1430	500	BENEFIT BROKER FEE - IT	0	0	0	665
800	1440	000	LIFE INSURANCE - IT	0	0	0	821
800	1450	000	DENTAL INSURANCE - IT	0	0	0	1,910
800	1460	000	LT DISABILITY INSURANCE - IT	0	0	0	665
800	1470	000	VISION INSURANCE - IT	0	0	0	258
TOTAL PERSONNEL				168,751	176,114	175,405	250,758
<u>SUPPLIES & SERVICE:</u>							
800	3450	000	NETWORK INFRASTRUCTURE	107,202	87,710	84,000	88,331
800	3630	100	R&M COMPUTERS - ADMIN	43,124	50,450	40,000	53,243
800	3630	200	R&M COMPUTERS - EMER SERV	30,826	53,374	43,000	49,661
800	3630	300	R&M COMPUTERS - FIRE PREV	0	500	0	400
800	3630	400	R&M COMPUTERS - TRAINING	3,777	9,750	7,500	2,000
800	3650	100	SOFTWARE & SUPPLIES - ADMIN	1,185	4,724	3,800	16,000
800	3650	200	SOFTWARE & SUPPLIES - EMER SERV	0	3,660	3,660	0
800	3650	300	SOFTWARE & SUPPLIES - FIRE PREV	0	1,200	1,000	0
800	3740	000	TRAVEL EXPENSE - IT (NON-TRNG)	34	500	500	500
TOTAL SUPPLIES & SERVICE				186,148	211,868	183,460	210,135
<u>CAPITAL OUTLAY:</u>							
800	9500	100	COMPUTER EQUIPMENT - ADMIN	4,453	3,900	7,004	8,900
800	9500	200	COMPUTER EQUIPMENT - EMER SERV	0	4,590	4,590	9,000
800	9500	300	COMPUTER EQUIPMENT - FIRE PREV	4,040	1,950	1,685	5,200
800	9500	400	COMPUTER EQUIPMENT - TRAINING	0	5,450	5,600	2,600
TOTAL CAPITAL OUTLAY				8,493	15,890	18,879	25,700
TOTAL INFO TECHNOLOGY DIVISION				363,392	403,872	377,744	486,593
GENERAL FUND GRAND TOTAL EXPENDITURES				18,914,211	21,723,758	21,129,311	23,028,371

NMFRD - General Fund
2017 Approved Budget

GENERAL FUND RECAP BY EXPENSE TYPE							
				2015	2016	2016	2017
				ACTUAL	APPROVED	ANTICIPATED	APPROVED
			<u>PERSONNEL EXPENSE RECAP:</u>				
			INDIRECT EXPENSES - DIV 100	3,861,257	4,337,222	4,247,838	263,000
			FIRE ADMINISTRATION - DIV 100	668,928	955,168	955,168	1,419,438
			EMERGENCY SERVICES - DIV 200	9,426,206	10,238,959	10,032,974	14,531,270
			FIRE PREVENTION - DIV 300	585,651	663,492	665,644	945,914
			TRAINING - DIV 400	480,571	470,328	411,942	569,654
			TRANSPORTATION - DIV 600	173,240	212,122	206,071	283,069
			INFO TECHNOLOGY - DIV 800	168,751	176,114	175,405	250,758
			TOTAL PERSONNEL	15,364,604	17,053,405	16,695,042	18,263,103
			<u>SUPPLIES & SERVICES RECAP:</u>				
			FIRE ADMINISTRATION - DIV 100	844,863	1,089,031	1,216,013	1,268,585
			EMERGENCY SERVICES - DIV 200	1,419,339	1,519,166	1,478,288	1,610,010
			FIRE PREVENTION - DIV 300	33,140	42,225	33,884	34,782
			TRAINING - DIV 400	255,363	430,581	312,418	414,090
			TRANSPORTATION - DIV 600	404,055	550,879	393,111	408,769
			INFO TECHNOLOGY - DIV 800	186,148	211,868	183,460	210,135
			TOTAL SUPPLIES & SERVICES	3,142,908	3,843,750	3,617,174	3,946,371
			<u>CAPITAL EXPENSE RECAP</u>				
			FIRE ADMINISTRATION - DIV 100	361,230	627,261	625,968	642,300
			EMERGENCY SERVICES - DIV 200	10,797	116,452	111,048	100,648
			FIRE PREVENTION - DIV 300	5,265	0	0	1,500
			TRAINING - DIV 400	19,725	67,000	61,200	48,750
			TRANSPORTATION - DIV 600	1,189	0	0	0
			INFO TECHNOLOGY - DIV 800	8,493	15,890	18,879	25,700
			TOTAL CAPITAL OUTLAY	406,699	826,603	817,095	818,898
			TOTAL APPROVED EXPENSES	18,914,211	21,723,759	21,129,311	23,028,371

NMFRD - General Fund
2017 Approved Budget

GENERAL FUND RECAP BY DIVISION:					2015	2016	2016	2017
					ACTUAL	APPROVED	ANTICIPATED	APPROVED
<u>ADMINISTRATION - DIV 100:</u>								
				FIRE DIST PERSONNEL-INDIRECT	3,861,257	4,337,222	4,247,838	263,000
				PERSONNEL	668,928	955,168	955,168	1,419,438
				SUPPLIES & SERVICES	844,863	1,089,031	1,216,013	1,268,585
				CAPITAL OUTLAY	361,230	627,261	625,968	642,300
				TOTAL ADMINISTRATION	5,736,278	7,008,682	7,044,987	3,593,322
<u>EMERGENCY SERVICES - DIV 200:</u>								
				PERSONNEL	9,426,206	10,238,959	10,032,974	14,531,270
				SUPPLIES & SERVICES	1,419,339	1,519,166	1,478,288	1,610,010
				CAPITAL OUTLAY	10,797	116,452	111,048	100,648
				TOTAL EMERGENCY SERVICES	10,856,342	11,874,577	11,622,310	16,241,928
<u>FIRE PREVENTION - DIV 300:</u>								
				PERSONNEL	585,651	663,492	665,644	945,914
				SUPPLIES & SERVICES	33,140	42,225	33,884	34,782
				CAPITAL OUTLAY	5,265	0	0	1,500
				TOTAL FIRE PREVENTION	624,056	705,717	699,528	982,196
<u>TRAINING - DIV 400:</u>								
				PERSONNEL	480,571	470,328	411,942	569,654
				SUPPLIES & SERVICES	255,363	430,581	312,418	414,090
				CAPITAL OUTLAY	19,725	67,000	61,200	48,750
				TOTAL TRAINING	755,659	967,909	785,560	1,032,494
<u>TRANSPORTATION - DIV 600:</u>								
				PERSONNEL	173,240	212,122	206,071	283,069
				SUPPLIES & SERVICES	404,055	550,879	393,111	408,769
				CAPITAL OUTLAY	1,189	0	0	0
				TOTAL TRANSPORTATION	578,484	763,001	599,182	691,838
<u>INFO TECHNOLOGY - DIV 800:</u>								
				PERSONNEL	168,751	176,114	175,405	250,758
				SUPPLIES & SERVICES	186,148	211,868	183,460	210,135
				CAPITAL OUTLAY	8,493	15,890	18,879	25,700
				TOTAL INFO TECHNOLOGY	363,392	403,872	377,744	486,593
				TOTAL APPROVED EXPENSES	18,914,211	21,723,759	21,129,311	23,028,371

Old Hire Pension
Fund
Approved
2017
Budget

Dated 12-13-16

**NORTH METRO FIRE RESCUE DISTRICT
2017 APPROVED BUDGET**

OLD HIRE PENSION FUND				
	2015 ACTUAL	2016 APPROVED	2016 ANTICIPATED	2017 APPROVED
BEGINNING FUND BALANCE	2,763,888	2,551,321	2,482,751	2,388,288
REVENUES:				
.05 MILL EXCLUDED AREAS	41	0	0	0
SPECIFIC OWNERSHIP TAX	0	0	0	0
DELINQUENT TAXES	0	0	0	0
CONTRIBUTION TO UNFUNDED O/H	250,000	250,000	250,000	263,000
INTEREST INCOME	72,221	70,000	76,700	70,000
INVESTMENT Gain/Loss	(148,899)	0	50,000	0
OTHER INCOME		0		0
TOTAL REVENUE	173,363	320,000	376,700	333,000
TOTAL FUNDS AVAILABLE	2,937,251	2,871,321	2,859,451	2,721,288
EXPENSES:				
8-410 ADMINISTRATION EXPENSE	0	2,520	0	2,520
8-420 PAID PENSION PAYMENTS	422,091	434,753	434,753	447,796
8-452 LEGAL EXPENSES	2,875	6,000	500	6,000
8-454 AUDITING EXPENSES	3,600	3,600	3,450	3,600
8-460 ACTUARIAL EXPENSES	0	5,000	10,260	0
8-471 COUNTY TREASURER'S FEES	1	1	0	0
8-324-1 MANAGEMENT FEES	21,433	17,000	18,000	18,000
8-513 INSURANCE EXPENSE	4,500	4,700	4,000	4,700
8-610 OTHER EXPENSE	0	200	200	200
TOTAL EXPENSES	454,500	473,774	471,163	482,816
ENDING FUND BALANCE	2,482,751	2,397,547	2,388,288	2,238,472

Capital
Improvements
Fund
Approved
2017
Budget

Dated 12-13-16

**NORTH METRO FIRE RESCUE DISTRICT
2017 APPROVED BUDGET**

CAPITAL IMPROVEMENTS FUND					
Acct. No.		2015 ACTUAL	2016 APPROVED	2016 ANTICIPATED	2017 APPROVED
	BEGINNING FUND BALANCE	-	1,525,987	1,441,278	3,855,811
	REVENUES:				
6-000-3250-000	Interest Income	1,406	500	800	500
6-000-3250-100	Interest Income - Morgan Stanley	1,824	-	5,200	19,000
6-000-3260-000	Unrealized Gain/Loss on Investments	-	-	4,000	-
6-000-3260-000	Grant Revenue	-	100,000	100,000	100,000
6-100-8500-000	Interfund Transfers	2,645,940	4,745,000	4,745,000	4,200,000
	TOTAL REVENUE	2,649,170	4,845,500	4,855,000	4,319,500
	TOTAL FUND AVAILABLE	2,649,170	6,371,487	6,296,278	8,175,311
6-100-3190-000	HQ Fixed Equipment	6,901	-	-	-
6-100-3200-000	HQ Concrete walkway	-	-	-	7,000
6-200-1100-000	Bunker Gear	92,848	73,500	73,500	57,375
6-200-1125-000	Opticom	-	-	-	50,000
6-200-1135-000	Cardiac Monitors	-	-	-	516,800
6-200-1150-000	Bariatric-Capable Reserve Medic Unit Equipment	-	7,500	6,114	-
6-200-1160-000	"H" and "M" Oxygen Tanks for Medic Units	-	19,000	18,908	-
6-200-1170-000	Thermal Imaging Equipment	-	70,303	69,300	-
6-200-1180-000	Portable Radios (70)	-	300,713	297,051	-
6-200-1110-000	First In Alerting	128,804	70,000	500	70,000
6-200-1120-000	Radio Infrastructure	45,409	-	-	-
6-200-1130-000	Intubation Scopes for Medic Units	-	7,000	6,268	-
6-200-1140-000	Vehicle Extrication Equipment	46,635	-	-	-
6-200-2000-000	Grant Expenditures	140,778	200,000	200,000	200,000
6-261-2100-000	Station 61 - Plymovent Vehicle exhaust removal system	27,780	-	-	-
6-261-2110-000	Station 61 - Decontamination of Diesel residue	564	-	-	8,500
6-262-2100-000	Station 62 Plymovent Vehicle exhaust removal system	28,195	-	-	-
6-262-2110-000	Station 62 Decontamination of Diesel residue	564	-	9,940	-
6-262-9100-000	Station 62 Unimac extractor	10,415	-	-	-
6-263-3610-000	Station 63 - Architects	-	200,000	50,000	150,000
6-263-3620-000	Station 63 - Engineering	-	10,000	-	10,000
6-263-3630-000	Station 63 - Services Testing	-	15,000	5,000	10,000
6-263-3640-000	Station 63 - Services Survey	-	5,000	-	-
6-263-3650-000	Station 63 - Services Legal	-	10,000	-	-
6-263-3660-000	Station 63 - Construction	-	1,728,587	-	2,816,000
6-263-3670-000	Station 63 - Security System	-	20,000	-	20,000
6-263-3680-000	Station 63 - Utilities	-	5,000	-	15,000
6-263-3690-000	Station 63 - Fixed Equipment	-	20,000	-	20,000
6-263-3695-000	Station 63 - Fitness Equipment	-	70,000	-	70,000
6-263-2100-000	Station 63 - Plymovent Vehicle exhaust removal system	21,135	-	-	-
6-263-2110-000	Station 63 - Decontamination of Diesel residue	564	-	-	-
6-264-2100-000	Station 64 - Plymovent Vehicle exhaust removal system	31,184	-	-	-
6-264-2110-000	Station 64 - Decontamination of Diesel residue	564	-	-	7,500
6-264-9100-000	Station 64 - Extractor	-	16,000	14,500	-
6-265-2100-000	Station 65 - Plymovent Vehicle exhaust removal system	47,660	-	-	-
6-265-2110-000	Station 65 - Decontamination of Diesel residue	564	-	-	12,100
6-266-2100-000	Station 66 - Plymovent Vehicle exhaust removal system	57,900	-	-	-
6-266-2110-000	Station 66 - Decontamination of Diesel residue	564	-	-	13,600
6-267-2100-000	Station 67 - Plymovent Vehicle exhaust removal system	29,930	-	-	30,000
6-267-2110-000	Station 67 - Decontamination of Diesel residue	564	-	-	14,500
6-400-2200-000	Training Center - Repair of Drainage Issues	11,827	-	-	-
6-600-2100-000	Fleet Maintenance - Exhaust Removal	13,750	-	-	-

Ambulance
Membership Fund
Approved
2017
Budget

Dated 12-13-16

**NORTH METRO FIRE RESCUE DISTRICT
2017 APPROVED BUDGET**

AMBULANCE MEMBERSHIP PROGRAM FUND				
	2015 ACTUAL	2016 APPROVED	2016 ANTICIPATED	2017 APPROVED
BEGINNING FUND BALANCE	10,192	(21,353)	(24,490)	(15,756)
REVENUES:				
MEMBERSHIPS	34,518	55,000	51,000	70,820
INVESTMENT INTEREST	3	-	-	-
INTERFUND TRANSFER FR GF	-	35,000	35,000	20,000
TOTAL REVENUES	34,521	90,000	86,000	90,820
TOTAL FUNDS AVAILABLE	44,713	68,647	61,510	75,064
EXPENDITURES:				
Membership Transports	66,215	65,000	75,000	71,000
Admin Expense	1,488	50	766	2,500
Audit Expense	1,500	1,500	1,500	1,500
TOTAL EXPENDITURES	69,203	66,550	77,266	75,000
ENDING FUND BALANCE	(24,490)	2,097	(15,756)	64

Debt Service Fund
Approved
2017
Budget

Dated 12-13-16

**NORTH METRO FIRE RESCUE DISTRICT
2017 APPROVED BUDGET**

DEBT SERVICE FUND				
	2015 ACTUAL	2016 APPROVED	2016 ANTICIPATED	2017 APPROVED
BEGINNING FUND BALANCE	270,992	20,132,993	19,497,837	216,197
REVENUES:				
PROPERTY TAX REVENUE (1.4 MILL)	1,998,515	2,277,758	2,277,758	2,296,672
PROCEEDS FROM BOND REFUNDING	20,010,000	0	0	0
INTEREST REVENUE - DELINQUENT TAXES	822	0	3	0
INTEREST REVENUE	47,051	300	262,120	2,000
UNREALIZED GAIN (LOSS)	(122,776)	0	70,000	0
TOTAL REVENUE	21,933,612	2,278,058	2,609,881	2,298,672
TOTAL FUNDS AVAILABLE	22,204,604	22,411,051	22,107,718	2,514,869
EXPENDITURES:				
AUDIT FEES	1,500	1,500	1,500	1,500
COST OF ISSUANCE FOR BOND REFUNDING	118,038	0	0	0
PROPERTY TAX REFUNDED & ABATED	5,035	20,000	23,542	0
TREASURERS FEES	29,933	34,166	33,663	34,450
OTHER EXPENSES	183	500	150	500
INTEREST PAYMENT 2006 & 2009 BONDS	1,041,006	970,963	970,963	0
PRINCIPAL PAYMENT 2006 & 2009 BONDS	1,470,000	19,525,000	19,525,000	0
INTEREST PAYMENT 2015 BONDS	0	469,651	469,651	416,348
PRINCIPAL PAYMENT 2015 BONDS	0	645,000	645,000	1,800,000
AMORTIZATION OF BOND PREMIUM	41,072	0	222,052	0
TOTAL EXPENDITURES	2,706,767	21,666,780	21,891,521	2,252,798
ENDING FUND BALANCE	19,497,837	744,271	216,197	262,071

Debt Service Fund
- C.O.P.
Approved
2017
Budget

Dated 12-13-16

**NORTH METRO FIRE RESCUE DISTRICT
2017 PROPOSED BUDGET**

DEBT SERVICE FUND - C.O.P.				
	2015 ACTUAL	2016 APPROVED	2016 ANTICIPATED	2017 APPROVED
BEGINNING FUND BALANCE	778,894	375	5,065	763
REVENUES:				
Rental Revenue from General Fund	361,230	618,688	614,191	619,300
Proceeds from Refunding	6,790,000	0	0	0
Interest Revenue	430	50	145	100
TOTAL REVENUE	7,151,660	618,738	614,336	619,400
TOTAL FUNDS AVAILABLE	7,930,554	619,113	619,401	620,163
EXPENDITURES:			0	
C.O.P. Payments (2010 COP)	7,848,252	0		0
C.O.P. Payments (2015 COP)	0	618,563	618,563	619,300
Costs of Issuance for Refunding	77,237	0	0	0
Administrative Fee		125	75	125
TOTAL EXPENDITURES	7,925,489	618,688	618,638	619,425
TOTAL FUND BALANCE	5,065	425	763	738

Compensated
Absence Reserve
Fund
Approved
2017
Budget

Dated 12-13-16

**NORTH METRO FIRE RESCUE DISTRICT
2017 APPROVED BUDGET**

COMPENSATED ABSENCE RESERVE FUND				
	2015 ACTUAL	2016 APPROVED	2016 ANTICIPATED	2017 APPROVED
BEGINNING FUND BALANCE	-	104,010	124,013	102,013
REVENUES:				
Interfund Transfer	150,000	220,000	220,000	220,000
Interest Income	13	-		-
TOTAL REVENUE	150,013	220,000	220,000	220,000
TOTAL FUNDS AVAILABLE	150,013	324,010	344,013	322,013
EXPENDITURES				
Severance payouts	26,000	240,000	242,000	65,000
TOTAL EXPENDITURES	26,000	240,000	242,000	65,000
TOTAL EXPENDITURES	26,000	240,000	242,000	65,000
ENDING FUND BALANCE	124,013	84,010	102,013	257,013

Mutual Aid Trust
Approved
2017
Budget

Dated 12-13-16

**NORTH METRO FIRE RESCUE DISTRICT
2017 PROPOSED BUDGET**

MUTUAL AID TRUST BUDGET				
	2015 ACTUAL	2016 APPROVED	2016 ANTICIPATED	2017 APPROVED
BEGINNING FUND BALANCE	73,568	74,108	74,152	71,082
REVENUES:				
0-310 ADAMS COUNTY	112,167	117,775	117,775	117,775
0-315 BROOMFIELD COUNTY	10,602	11,132	11,132	11,132
0-330 DUES FROM MEMBERS	1,800	1,800	2,200	2,200
0-350 INTEREST EARNINGS	34	40	75	40
TOTAL REVENUE	124,603	130,747	131,182	131,147
TOTAL FUND AVAILABLE	198,171	204,856	205,335	202,229
EXPENSES:				
1-900 HAZ-MAT CONTRIBUTION	122,769	128,907	128,907	128,907
1-123 BANK FEES	0	0	0	0
1-300 AUDIT EXPENSE	1,250	1,250	1,250	0
1-400 LEGAL EXPENSE	0	0	2,596	500
1-600 POSTAGE	0	0	0	0
1-700 OFFICE SUPPLIES	0	0	0	0
1-850 OTHER ADMIN EXPENSE	0	1,500	1,500	1,500
TOTAL EXPENSES	124,019	131,657	134,253	130,907
ENDING FUND BALANCE	74,152	73,199	71,082	71,322