

**THE  
“2011” BUDGET  
FOR THE  
SOUTHWEST ADAMS COUNTY  
FIRE PROTECTION DISTRICT #2**

**ADOPTED  
NOVEMBER 18, 2010**



*Land That We Love*

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**TRANSMITTAL LETTER  
AND  
PUBLIC NOTICE**

To: Division of Local Government  
1313 Sherman Street, Room 520  
Denver, Colorado 80203

Attached is the 2011 budget for the SOUTHWEST ADAMS COUNTY FIRE PROTECTION DISTRICT in Adams County, submitted pursuant to Section 29-1-116, CRS. This budget was adopted on November 18, 2010. If there are any questions on the budget, please contact George Ditolla at 303-429-3597 at 3365 West 65th Avenue, Denver, Colorado 80221.

The mill levy certified to the County Commissioners is 17.8 mills for all general operating purposes. A General Obligation Bond was passed on May 7, 1996 for \$2,300,000 dollars for the purchase of a new station, land, and fire apparatus with a (floating) mill levy of 1.0 assessed to the taxpayers for the purpose of repaying the bond. *The total of the two mill levies is 18.8 to be assessed to the taxpayers of the District.*

Revenue generated is based on an assessed valuation of \$206,703,360 for the 2011 budget year.

The 2011 budget was drafted following guidelines set forth in the recently adopted Colorado State Constitutional revenue and spending limitation amendment (TABOR), as interpreted by the District's legal and financial councils plus consensus interpretations presented at the Special District Association's Amendment One Workshop. Every effort has been made to ensure adherence to this change in the Colorado State Constitution.

I hereby certify that the enclosed are true and accurate copies of the 2011 budget and certification of tax levies to the Board of County Commissioners.

*Signature of Officer* \_\_\_\_\_

*Title Budget Officer*

INSERT PUBLIC NOTICE HERE

## **BUDGET MESSAGE**

It is the intent of the ***SOUTHWEST ADAMS COUNTY FIRE PROTECTION DISTRICT #2*** to provide fire and other emergency-related services to the citizens of this portion of the County of Adams using paid firefighters supported by scheduled volunteers and administrative staff. By following this program, the Directors of the Board hope to insure the delivery of these emergency fire-related services in the most economical way possible.

The paid administrative staff is primarily responsible for administration, fire prevention, training, and facilities/apparatus maintenance with supplementary responsibilities for fire suppression and other emergency responses during business hours.

The paid firefighters and scheduled volunteer firefighters element provides the manpower necessary to carry on the daily operations associated with professional fire suppression. They also assist in supplementing the administrative staff on fire prevention/education/building & vehicle maintenance activities.

The District's priorities are:

- Maintain existing levels of service
- To avoid adding or increasing services - except as mandated by the citizens of the District
- To keep property tax increases at or below the statutorily - mandated limit
- To provide funding for long term District needs
- To enhance firefighter safety through a comprehensive firefighter health and safety programs in accordance with NFPA 1500 guidelines
- To become more active in civic organizations in order to enhance public awareness and support
- To fund District operations using only available tax and miscellaneous revenues while preserving all accumulated District surplus reserves
- To provide quality EMS service to the citizens of the District

The District uses a modified accrual basis of accounting. Its' fiscal year is based on the normal calendar year beginning January 1, and ending December 31, of each year.

The 2011 budget was developed using input from all segments of the operation. The Budget Officer's responsibilities include the collection, analysis and subsequent organization of requests into a budget that provides fair utilization of available funds under statutory guidelines. All statutory deadlines have been met.

# ACCOUNT DESCRIPTIONS

## GENERAL FUND 2011

ACCOUNT DESCRIPTIONS FOR ACCOUNTS USED ON A SEMI-PERMANENT BASIS

## \*ADMINISTRATIVE\*

ADMINISTRATIVE SALARIES -

ADMINISTRATIVE OVERTIME - O. T. for Administrative Assistants

ADMINISTRATIVE UNIFORM ACCT - Uniform expense

CONFERENCE AND SEMINARS - Registration & expenses for Chief and Admin Assistant to educational events

PENSIONS & MEDICARE - Pension Plan for Administrative staff

OFFICE SUPPLIES - Stationery, pens, paper clips, Paper products for sta's, coffee

INSURANCE & BONDS & LIFE - All insurance coverage except worker's comp.

AUDIT FEES - Annual audit expense

LEGAL FEES - Attorney expenses

BOARD FEES - Fees paid for serving on the Board

PRINTING & FORMS - Printing expenses of forms, letterheads, business cards and copy paper

BOARD CONFERENCES/SEMINARS - Expenses for registration, lodging and food for Board members to educational events

DUES AND SUBSCRIPTIONS - Dues and subscriptions for magazines, local, state and national dues for associations

MISCELLANEOUS BOARD EXPENSE - Flowers, luncheons, Dues, and other expenses involved in Administration

CONSULTANT FEES--Consulting fees and administrative assistance

POSTAGE METER EXPENSE - Postage & machine rental

COPIER EXPENSE - Maintenance program & supplies for the copier

TREASURES FEES - Fee charged by the County Treasurer for tax collection

OFFICE EQUIP <\$500 - for office equipment under \$500

MISCELLANEOUS DISTRICT OP'S - Unforeseen expenses

MANAGEMENT & BUDGETARY CONFERENCE - Expenses associated with the annual conference

FICA - Social Security taxes for Board & Administration

**CAPITAL OUTLAY:**

**\*FIREFIGHTING\***

FIREFIGHTER SALARIES -

FIREFIGHTERS OVERTIME - O.T. for paid firefighters including prevention programs

HEALTH INSURANCE - Medical Insurance Premiums

LIFE INSURANCE - Life insurance for staff, retired & volunteer firefighters

DISABILITY INSURANCE - Insurance premiums in case of disability Long & Short-term

DENTAL INSURANCE - Dental Insurance Premiums

FPPA - AD&D INSURANCE - Required FPPA insurance for firefighter new hires

UNIFORM EXPENSE - Uniform items for paid & volunteer firefighters including brass & badges

WORKERS COMPENSATION INSURANCE - Premiums for Pinnacol Worker's Comp.

PENSIONS & MEDICARE - Pension plan for paid firefighters & Medicare

MISCELLANEOUS EXPENSE - Small items not covered by other categories

DUES & SUBSCRIPTIONS - Local, state and national dues and subscriptions for volunteer firefighters

SMALL EQUIPMENT REPAIR UNDER <\$500 - Repair of small equipment items

FUEL - Fuel for all District vehicles

EXPENDABLES - Foam, & batteries, extinguisher recharges

SMALL EQUIPMENT PURCHASES - Items purchased valued at less than \$500

FIREFIGHTER PHYSICALS - Physicals required for all new & present firefighters shots

HAZMAT PHYSICALS - Physicals required to participate on Hazmat Team

INCENTIVE AWARDS - Items purchased to reward firefighter meritorious service

OPERATING EXPENSE - Expenses associated with Children's Xmas party, picnic & awards banquet

MISC BUNKER GEAR - Gloves, liners, suspenders, etc

SCBA UPGRADE / MAINTENANCE - For upgrades & to maintain current SCBA equipment

VOLUNTEER PENSION - Volunteer pension funding

FLOW TEST - Kit for performing 6 year maintenance on SCBA's

QUARTERLY AIRFIT TEST - Test for air quality of breathing air for SCBA cylinders

NEW BUNKER GEAR - Major bunker gear items (helmets, pants, etc.)

BOOTS - For firefighting

HYDRO TEST SCBA CYLINDERS - testing for safety on cylinders

HOSE -To replace worn-out hose

## **CAPITAL EXPENSES:**

NEW EQUIPMENT - Equipment purchases over \$1000

## **\*FIRE PREVENTION EXPENSE\***

FIRE PREVENTION SALARY -

FIRE PREVENTION OVERTIME - O. T. for fire prevention staff

CONFERENCES/SEMINARS - Registration fees and expenses

PENSION & MEDICARE - Pension benefits for Bureau personnel

MISCELLANEOUS EXPENSE - Unplanned minor expense items

PRINTING & FORMS - Printing expenses

DUES & SUBSCRIPTIONS - Local, state & national dues and subscriptions

PHOTO DEVELOPING - Photo developing and film expenses

FIRE PREVENTION MATERIALS - Materials for fire education programs

LIBRARY - Reading materials for the bureau library

FIRE ED UPKEEP - Expenses associated with the fire safety trailer

## **CAPITAL OUTLAY:**

### **\*TRAINING\***

TRAINING CONFERENCE/SEMINARS - Registration fees and expenses for firefighters to attend various educational seminars & schools

LIBRARY - Reference books, video tapes, code books, etc.

TRAINING SUPPLIES - Books, pamphlets and all training material

OFFSITE RENTAL FEES—Fees for completing outside training exercises

COMPUTER FIRE WALL MAINT & VIRUS PROTECTION - for all the District computers

COMPUTER MAINTENANCE ACCOUNT - For general maintenance of all computer equipment

CAR SEAT PROGRAM - Car seats & certifications to run the car seat program

EMT RECERTS - Funds to provide for renewals for EMT Certifications

## **CAPITAL EXPENSES:**

### **\*COMMUNICATIONS\***

ADCOM FEE - Yearly assessment by Adams County Communication Center

TELEPHONE EXPENSE - Phone expense for all stations

RADIO MAINTENANCE - Repairs on radios includes ADCOM self maintenance

CELLULAR SERVICE - Cellular phone service (6 units)

PAGER SERVICE - Digital pager monthly service

PHONE SYSTEM MAINTENANCE - Maintenance fee for phone system

INTERENET FEES - For internet provider services for all stations plus T-1 line

## **CAPITAL EXPENSES:**

### **\*FLEET SERVICES\***

VEHICLE CONTRACTED WORK - All repairs/maintenance on District vehicles contracted out others

VEHICLE PARTS & MAINTENANCE - Maintenance expenses and parts for general repair

## **CAPITAL OUTLAY:**

NEW AMBULANCE -

### **\*STATIONS, BUILDINGS & GROUNDS\***

MAINTENANCE ENGINEER'S SALARY -

MAINTENANCE ENGINEER'S OVERTIME - O.T.

UNIFORM ITEMS - Uniform items for maintenance including brass and badge

CONFERENCES & SEMINARS - Registration & expenses for maintenance

PENSION/MEDICARE - Pension benefits for Maintenance

DUES & SUBSCRIPTIONS - Miscellaneous dues & subscriptions

MISCELLANEOUS EXPENSES --- Miscellaneous expenses without a category

CONTRACTED SERVICES - Janitorial services & contracts for maintenance of stations & grounds

PUBLIC SERVICE - Gas & electricity for all stations

WATER & SEWER - Water & sewer expense for all stations

TRASH PICK UP - Trash pick up services for all stations

REPAIR/ALL STATIONS - Repair work on all stations

MAINTENANCE EQUIPMENT - Small tools purchased for maintenance work

STATION IMPROVEMENTS - Improvements to facilities under \$1,000

## **CAPITAL EXPENSES:**

IMPROVEMENTS ALL STATIONS - Major improvements ie. Concrete, paving, roofing, etc

CAPITAL PROJECTS TRANSFER - Funds saved for new vehicles, and large capital outlay items

## **\*AMBULANCE \***

AMBULANCE SALARIES - Salaries for all Paramedics

AMBULANCE OVERTIME - Overtime for Paramedics

UNIFORM EXPENSE -Uniform items for EMS personnel

PENSIONS/MEDICARE -Pension plan for EMS personnel

CONFERENCES & SEMINARS -Registration & expenses for educational events

DUES & SUBSCRIPTIONS -Local, state & national dues & subscriptions for ambulance personnel

AMBULANCE BILLING FEES -Expenses for outside billing agency

PRINTING EXPENSES -- Expenses with invoicing, trip reports, etc.

MEDICAL SUPPLIES & OXYGEN - Medical supplies for ambulance

MISC EXPENSE - Unplanned minor expense items

EMS TRAINING - Used for medical certifications

MAINTENANCE AGREEMENT (EQUIP) - EMS equipment maintenance - certify safety standards

PREVENTATIVE MAINT FOR EMS EQUIPMENT - Small replacements parts for equip

## BUDGET COMPARISONS

### Property Tax Appropriations (Includes Pension)

|      |  |
|------|--|
| 2006 | \$ 2,886,619                                       |
| 2007 | \$ 2,857,960                                       |
| 2008 | \$ 2,788,241                                       |
| 2009 | \$ 2,763,050                                       |
| 2010 | \$ 3,680,037 * including mill levy increase of 5.5 |
| 2011 | \$3,679,320  |

\$

### *General Fund Budget* (Includes Pension Appropriation)

|      |              |
|------|--------------|
| 2006 | \$ 3,800,603 |
| 2007 | \$ 3,930,212 |
| 2008 | \$ 4,058,621 |
| 2009 | \$ 4,175,173 |
| 2010 | \$ 4,453,537 |
| 2011 | \$ 4,587,475 |

**BUDGET PERCENTAGE COMPARISONS**  
 Each Category's % of Total Budget

|                          | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 |
|--------------------------|------|------|------|------|------|------|------|
| <i>ADMINISTRATIVE</i>    | 16%  | 16%  | 15%  | 12%  | 12%  | 10%  | 10%  |
| <i>FIREFIGHTING</i>      | 54%  | 52%  | 50%  | 53%  | 54%  | 50%  | 51%  |
| <i>FIRE PREVENTION</i>   | 4%   | 4%   | 4%   | 4%   | 4%   | 3.5% | 3.5% |
| <i>TRAINING</i>          | 1%   | 1%   | 1%   | 2%   | 1%   | .5%  | .5%  |
| <i>COMMUNICATIONS</i>    | 5%   | 5%   | 5%   | 4%   | 5%   | 5%   | 4%   |
| <i>FLEET SERVICES</i>    | 1%   | 2%   | 1%   | 1%   | 1%   | 1%   | 4%   |
| <i>STA/BLDGS/GRNDS</i>   | 9%   | 7%   | 6%   | 6%   | 5%   | 14%  | 10%  |
| <i>AMBULANCE SERVICE</i> | 13%  | 14%  | 18%  | 18%  | 18%  | 16%  | 16%  |

**GENERAL FUND  
WORKSHEETS**

# EXCEL WORKSHEET 1

EXCEL WORKSHEET 3 HERE

EXCEL WORKSHEET 4 HERE

EXCEL WORKSHEET 5 HERE

EXCEL WORKSHEET 6 HERE

EXCEL WORKSHEET 7 HERE

EXCEL WORKSHEET 8 HERE

INSERT EXCEL WORKSHEET 9

# 2011 CAPITAL EXPENDITURE HIGHLIGHTS

(\$1,000+ items)

## Administration

## Firefighting

|                       |          |
|-----------------------|----------|
| New Equipment         | \$10,000 |
| Extrication Equipment | \$25,000 |

## Fire Prevention

## Training & Computers

## Communications

## Fleet/Maintenance

|               |           |
|---------------|-----------|
| New Ambulance | \$145,000 |
|---------------|-----------|

## Stations/Building/Grounds

|                       |           |
|-----------------------|-----------|
| Station Improvements  | \$20,000  |
| Capital Projects Fund | \$250,000 |

## Ambulance

## RESOLUTIONS

**RESOLUTION NO. 2010-04**  
**DATE: November 18, 2010**  
**(Action to adopt 2011 Budget)**

***A resolution adopting a budget and appropriating expenditures for each fund for the Southwest Adams County Fire Protection District #2, Colorado, for the calendar year beginning on the first day of January, 2011, and ending on the last day of December 2011.***

WHEREAS, the Board of Directors of the Southwest Adams County Fire Protection District No. 2, Colorado has appointed, George Ditolla as Budget Officer, to prepare and submit a proposed budget to this governing body on October 21, 2010, 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, public hearings were held on November 18, 2010. Any interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and;

NOW, THEREFORE, BE IT RESOLVED BY THE Board of Directors of the Southwest Adams County Fire Protection District #2, Colorado:

**Section 1.** That the budget as submitted hereby is approved and adopted as the budget for the Southwest Adams County Fire Protection District #2 for the year stated above.

**Section 2.** That budget hereby approved and adopted shall be signed by the President and the Secretary of the Board of Directors and made a part of the public records of the District.

**Section 3.** That appropriated *expenditures* for each fund is as follows:

|                            |              |
|----------------------------|--------------|
| GENERAL FUND.....          | \$ 4,587,475 |
| PENSION FUND.....          | 309,500      |
| DEBT SERVICE FUND.....     | 206,703      |
| CAPITAL PROJECTS FUND..... |              |

**Section 4.** That estimated *revenues* for each fund are as follows:

**GENERAL FUND**

|                            |              |
|----------------------------|--------------|
| General Property Tax.....  | \$ 3,679,320 |
| Miscellaneous Sources..... | 263,500      |
| Ambulance Source.....      | 520,000      |
| Reserves.....              | 124,655      |

**DEBT SERVICE FUND**

|                            |    |         |
|----------------------------|----|---------|
| Property Tax Revenue.....  | \$ | 206,703 |
| Interest.....              |    | 100     |
| Westminster Exclusion..... |    | 445     |

**PENSION FUND**

|                                 |    |        |
|---------------------------------|----|--------|
| Miscellaneous Sources.....      | \$ | 53,100 |
| Transfer from General Fund..... |    | 16,000 |

**CAPITAL PROJECTS FUND**

|                                 |    |         |
|---------------------------------|----|---------|
| Interest.....                   | \$ | 500     |
| Transfer from General Fund..... |    | 250,000 |

**Section 5.** That the budget as submitted, amended, and hereinabove summarized by fund, hereby is approved and adopted as the budget of the SOUTHWEST ADAMS COUNTY FIRE PROTECTION DISTRICT #2 for 2011.

**Section 6.** That the budget is hereby approved and adopted and shall be signed by Greg Neal, President and made a part of the public records of the County of Adams.

ADOPTED, this 18th day of November, A.D. 2010.

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GREG NEAL, President  
BOARD OF DIRECTORS

ATTEST: \_\_\_\_\_  
ANTHONY SPANO, Secretary  
BOARD OF DIRECTORS

**RESOLUTION NO. 2010-05**

**DATE: November 18, 2010**

**(Action to Set Mill Levies)**

**RESOLUTION TO SET MILL LEVIES**

**A Resolution Levying General Property Taxes for the Year 2010 to Help Defray The Costs Of Government For The Southwest Adams County Fire Protection District #2, Colorado, For The 2011 Budget Year.**

**WHEREAS**, the Board of Directors of the Southwest Adams County Fire Protection District #2 has adopted the annual budget in accordance with the Local Government Budget Law, on November 18, 2010 and;

**WHEREAS**, the amount of money necessary to balance the budget for the GENERAL FUND is **\$4,587,475** and; the necessary funds to balance the DEBT SERVICE FUND is **\$206,703** excluding the Westminster Exclusion in the amount of **\$445**.

**WHEREAS**, the 2011 valuation for assessment for the Southwest Adams County Fire Protection District #2 as certified by the County Assessor is **\$ 206,703,360** for the GENERAL FUND.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Southwest Adams County Fire Protection District #2, Colorado:

**Section 1.** That the purpose of meeting all general operating expenses & General Obligation Bond payments of the Southwest Adams County Fire Protection District #2 during the 2011 budget year, there is hereby levied a tax of **17.80** mills for the General Fund and **1.0** floating mill for the Debt Service Fund and Westminster Exclusion for a total of **18.80** mills upon each dollar of the total valuation of **\$ 206,703,360**

**Section 2.** That the President, Greg Neal, is hereby authorized and directed to immediately certify to the County Commissioners of Adams County, Colorado, the mill levies for the Southwest Adams County Fire Protection District #2 as hereinabove determined and set. ADOPTED, this 18th Day of November, A.D. 2010.

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**GREG NEAL, President**  
**BOARD OF DIRECTORS**

ATTEST: \_\_\_\_\_  
**ANTHONY SPANO, Secretary**  
BOARD OF DIRECTORS

**CERTIFICATION  
OF  
TAX LEVIES**

**CERTIFICATION OF TAX LEVIES**

**TO: County Commissioners of Adams County, Colorado. The Board of Directors of the Southwest Adams County Fire Protection District #2 hereby certifies the following mill levies to be extended upon the GROSS assessed valuation of \$206,703,360. Submitted this date: December 15, 2010.**

For the year 2011, the Board of Directors of the SOUTHWEST ADAMS COUNTY FIRE PROTECTION DISTRICT #2 do hereby certify a total levy of **18.80** mills to be extended by you upon the total assessed valuation of **\$ 206,703,360** to produce **\$ 3,886,023** in revenue. The levies and revenues are for the following purposes:

|   | <b>MILL LEVY</b>    | <b>REVENUE</b>             |
|---|---------------------|----------------------------|
| General Operating Expense<br>(This includes fire pension)   | 17.80               | \$ 3,679,320               |
| (Minus) Temporary tax credit/<br>Temporary mill levy rate reduction   | 0                   | \$ 0                       |
| <b>SUBTOTAL</b>   | <b>17.80</b>        | <b>\$3,679,320</b>         |
| Obligation Bonds and Interest (floating mill levy)  | 1.0                 | 206,703                    |
| Westminster exclusion (floating mill levy)<br>445   | 1.0                 |                            |
| Contractual Obligations Approved at election<br>Approved at Election  | 0                   | 0                          |
| Capital expenditures (levied through public hearing<br>Pursuant to 29-1-301 (1.1), C.R.S.) for (counties and<br>Municipalities only), 29-1-302(1.5), C.R.S. for (special<br>Districts only) or approved at election | 0                   | 0                          |
| Refunds/Abatements  | 0                   | 0                          |
| Other (specify)   | 0                   | 0                          |
| <b>TOTALS</b>   | <b><u>18.80</u></b> | <b><u>\$ 3,886,468</u></b> |

Contact Person: **George Ditolla** Daytime Telephone Number 303- 429-3597

Signed \_\_\_\_\_ Title: **Budget Officer**

Note: Certification must be to three decimal places only. If your boundaries extend into more than one county, please list all counties here: ADAMS

Send copy to Division of Local Government, Room 521, 1313 Sherman Street, Denver, Colorado 80203. (303) 866-2156.

# CERTIFICATION OF TAX LEVIES

## FOR THE DEBT SERVICE FUND UNDER THE WESTMINSTER EXCLUSION

TO: County Commissioners of Adams County, Colorado.

This is to certify that the tax levy (ies) to be assessed by you upon all property within the limits of the Southwest Adams County Fire Protection District #2 Westminster *excluded* areas, based on a total assessed valuation of \$445,280 to produce \$445 for the year 2011, as determined and fixed by the Southwest Adams County Fire Protection District #2 on December 10, 2010 is:

|                      | MILL LEVY (1) | REVENUE |
|----------------------|---------------|---------|
| Bond Redemption Fund | 1.0           | \$ 445  |
| TOTALS               | 1.0           | \$ 445_ |

You are hereby authorized and directed to extend said levy(ies) upon your tax list.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Southwest Adams County Fire Protection District #2, Denver, Colorado, this 18th day of November 2010.

---

**GREG NEAL, President**  
BOARD OF DIRECTORS

ATTEST: \_\_\_\_\_  
**ANTHONY SPANO, Secretary**  
BOARD OF DIRECTORS

*CERTIFIED ASSESSED  
VALUATIONS  
&  
PROPERTY TAX REVENUE LIMITATION*

INSERT PROPERTY TAX LIMITATION & ASSESSED VALUATIONS HERE

INSERT PROPERTY TAX LIMITATION & ASSESSED VALUATIONS HERE

INSERT PROPERTY TAX LIMITATION & ASSESSED VALUATIONS HERE

## ***BUDGETS***

General Fund Budget Sheet (see Xcel file)  
Shared files/budget/2009

Debt Service Fund Sheet (see Xcel file)

Capital Projects Fund Worksheet (see Xcel file)

Pension Fund Worksheet see Xcel sheet (shared files/budget)