

**RESOLUTION 11-08**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORTH-WEST FIRE PROTECTION DISTRICT TO ADOPT THE 2012 BUDGET; SET THE MILL LEVIES; AND APPROPRIATE SUMS OF MONEY**

**ADOPT BUDGET**

WHEREAS, the Board of Directors of the North-West Fire Protection District has appointed a Budget Officer to prepare and submit a proposed 2012 budget to the Board at the proper time; and

WHEREAS, such budget committee has submitted a proposed budget to this Board on or before October 15, 2011, 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 2, 2011, and interested electors were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, the budget had been prepared to comply with all terms, limitations and exemption, including, but not limited to, reserve transfers and expenditure exemptions, under Article X, Section 20 of the Colorado Constitution ("TABOR") 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 North-West Fire Protection District:

1. That estimated expenditures for each fund are as follows:

General Fund:	\$ 915,275
Capital Projects Fund:	\$ 8,400
Pension Fund:	\$ 24,500
Debt Service Fund:	\$ 85,123

2. That estimated revenues for each fund are as follows:

General Fund:

From unappropriated surpluses	\$ 1,775
From sources other than general property tax	\$ 92,984
From the general property tax levy	\$ <u>994,137</u>
Total General Fund	\$ <u>1,088,896</u>

Capital Projects Fund:

From unappropriated surpluses	\$ -0-
From sources other than general property tax	\$ -0-
From the general property tax levy	\$ 8,400
Total Capital Projects Fund	\$ <u>8,400</u>

Pension Fund:

From unappropriated surpluses	\$ -0-
From sources other than general property tax	\$ 4,500
From the general property tax levy	\$ 20,000
Total Pension Fund	\$ <u>24,500</u>

Debt Service Fund:

From unappropriated surpluses	\$ -0-
From sources other than general property tax	\$ 75,000
From the general property tax levy	\$ <u>15,123</u>
Total Debt Service Fund	\$ <u>85,123</u>

3. That the budget, as submitted, amended and herein summarized by fund, be, and the same hereby is, approved and adopted as the budget of the North-West Fire Protection District for the 2012 fiscal year.

4. That the budget, as hereby approved and adopted, shall be certified by the Treasurer and/or President of the District, or his or her designee, to all appropriate agencies and is made a part of the public records of the District.

SET MILL LEVIES

WHEREAS, the amount of money necessary to balance the budget for general operating expenses is \$994,137; and

WHEREAS, the 2011 valuation for assessment of the District, as certified by the Park County Assessor, is \$132,852,789.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the North-West Fire Protection District:

1. That for the purposes of meeting all general operating expenses of the District during the 2012 budget year, there is hereby levied a tax of 7.483 mills upon each dollar of the total valuation for assessment of all taxable property within the District, to raise \$994,137 in revenue.
2. That the Treasurer and/or President of the District, or his or her designee, is hereby authorized and directed to immediately certify to the Board of County Commissioners of Park County, Colorado, the mill levies for the District as hereinabove determined and set.

APPROPRIATE SUMS OF MONEY

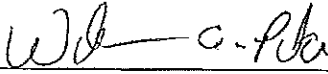
WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, as more fully set forth in the budget, including any interfund transfers listed therein, so as not to impair the operations of the District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the North-West Fire Protection District that the following sums are hereby appropriated from the revenues of each fund, to each fund, for the purposes stated:

General Fund:	\$ 915,275
Capital Projects Fund:	\$ 8,400
Pension Fund:	\$ 24,500
Debt Service Fund:	\$ 85,123

ADOPTED this 5<sup>th</sup> day of December, 2011.



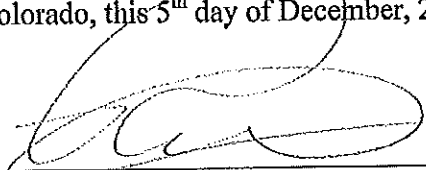
  
Secretary

CERTIFICATION OF BUDGET

TO: THE DIVISION OF LOCAL GOVERNMENT

This is to certify that the budget, attached hereto, is a true and accurate copy of the budget for the North-West Fire Protection District, for the budget year ending December 31, 2012, as adopted December 5, 2011.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the North-West Fire Protection District in Park County, Colorado, this 5<sup>th</sup> day of December, 2011.

By:   
President or Treasurer

(SEAL)



North-West Fire Protection District  
2012 Adopted Budget

	Actual 2010	Projected 2011	Adopted 2012	Comments
<b>FUND BALANCE:</b>				
Unreserved, Designated for Subsequent Year	126,682	39,147	204	COLO Trust, Oper Funds & Chiefs Chkg Accts
Volunteer Fund	3,209	573	1,571	
FUND BALANCE, January 1	129,891	39,720	1,775	
<b>REVENUES OPERATION</b>				
10001 Property Taxes	817,394	827,191	994,137	
10002 Delinquent Taxes	5,626	6,241	2,362	
10003 Property Tax Interest	5,137	3,802	1,305	
10004 Specific Ownership Taxes	70,568	62,354	49,707	
11001 Interest	176	957	2,000	
11500 Insurance Proceeds	4,526	11,420	-	
12000 Search & Rescue Leased Land	10	10	10	
13000 Old Firehouse Lease	1	-	-	
14000 Burn Permit Fee's	1,850	2,150	2,000	
14500 Inspection Fees	600	20,078	5,000	
15500 Cell Tower Alma	7,800	6,600	7,200	
15600 Cell Tower Fairplay	8,450	7,150	7,800	
16000 Volunteer Donation Account	1,634	1,378	1,000	
16500 Donations to District	434	178	100	
17000 State Match FPPA Contribution	18,000	18,000	4,500	
17500 Sale of Assets	1,249	12,600	-	
18000 Other Revenues	2,023	1,280	-	
18500 Wildfire Deployment	-	9,123	10,000	
<b>TOTAL REVENUES OPERATION</b>	<b>945,478</b>	<b>990,510</b>	<b>1,087,121</b>	
<b>REVENUES CAPITAL</b>				
19000 Grants to District	-	2,336	-	
<b>TOTAL REVENUES CAPITAL</b>	<b>-</b>	<b>2,336</b>	<b>-</b>	
<b>TOTAL AVAILABLE RESOURCES</b>	<b>1,075,369</b>	<b>1,032,566</b>	<b>1,088,896</b>	

**EXPENSES**

Personnel:

20000 Salaries	369,538	391,594	315,860	
20001 Overtime	33,159	22,765	25,692	
20002 Payroll Expenses (Taxes)	9,731	39,945	9,981	
Unemployment Insurance Recapture	-	-	11,500	
20010 Employee Health Insurance	107,051	113,201	98,471	
20015 Workers Comp	13,294	13,833	13,380	
20020 Employee FPPA Pension Match	35,114	37,015	30,796	
20030 State Match Volunteer Pension Fund Contribution	18,000	18,000	4,500	
20040 District Volunteer Pension Fund Contribution	20,000	20,000	20,000	
20060 Volunteer Accident & Sickness Insurance Policy	5,816	17,451	-	3 year premium accrued during 2011
<b>Total Personnel Expenses:</b>	<b>611,703</b>	<b>673,804</b>	<b>530,180</b>	

Operational:

21000 Casualty Insurance	16,588	18,153	20,000	
21500 Insurance Claims Payments	313	-	-	
22000 Legal Expense	14,417	31,785	20,000	
22010 Consulting Services	15,518	27,720	15,000	
22020 Accounting & Auditing	5,218	5,000	5,000	
22030 Board /Administrative Expenses	2,187	4,334	1,800	
22040 Fees	266	14	-	
22050 Firefighter Relations	5,966	6,583	9,500	\$5,000 vol mileage + \$2,500 vol stipend + \$2,000 training meals
23010 Treasurer Fees	24,843	25,056	29,934	
23040 Election Expense	42	57	16,000	
24000 Postage	394	318	400	
24010 Office Supplies	2,587	1,917	2,500	
24020 Office Equipment	1,719	3,017	2,000	
24030 Telephone & Cell Phone	4,051	4,687	4,500	
24040 Dues & Subscriptions	5,998	3,346	2,000	
24050 Public Education & Community Relations	3,071	2,355	750	
24060 District Informational Supplies	526	1,175	750	
27000 Uniforms	6,836	1,972	1,000	
27500 PPE	11,588	6,749	2,000	
28000 Training	40,481	29,639	10,000	
28500 Workout Equipment	1,177	1,518	500	
29000 Radio Maintenance	206	845	1,000	
30001 Truck Maintenance	9,925	12,055	11,000	
30002 Forest Service Lease	200	200	200	
35000 Fuel	7,237	12,764	10,000	
40001 Electricity	5,769	6,475	7,000	
40002 Propane	13,765	9,993	12,000	
40003 Water & Sewer	555	860	756	
45000 Building Repairs, Maintenance & Improvements	6,471	3,041	3,000	
50000 Wildfire Equipment	1,834	1,673	500	
52000 Wildfire Deployment	-	-	3,750	

North-West Fire Protection District  
2012 Adopted Budget

	Actual 2010	Projected 2011	Adopted 2012	Comments
54000 Firefighting Equipment	7,381	5,640	20,000	
55000 Medical	800	847	2,100	
56000 Shop Supplies	2,003	1,510	1,000	
57000 Station Supplies	5,642	3,242	4,500	
58000 Volunteer Account Expenditures	5,577	1,832	1,200	
<b><u>Total Operational Expenses:</u></b>	<b>231,149</b>	<b>236,370</b>	<b>221,640</b>	
<b><u>Capital Expenditures:</u></b>				
60001 Lease-Purchase Payments with Interest	86,236	80,524	60,693	
60002 Purchase of Salda FPD 1991 International Tender	35,925	17,950	-	
60004 Capital Leases - Interest	-	5,711	15,953	
61000 Capital Construction & Improvements	1,900	-	2,500	emergency backup generator - Station 1
61500 Capital Construction - Repair of Alma Station 2	34,996	-	-	
62000 Capital Trucks & Vehicle Accessories	37,834	-	1,700	apparatus diagnostic software
64000 Capital Computer/Software	2,221	-	2,500	EMS/Fire Reporting Software
65000 Capital Firefighter Equipment	-	-	-	
66000 Capital Office Equipment	1,463	-	1,700	\$500 for phones & \$1,200 for tables for Station 2 training room
67000 Capital Radio Communications	4,618	-	-	
68000 RAD 57 Carbon Monoxide Detector	-	4,671	-	
69000 2011 Central Boiler	-	13,920	-	
<b><u>Total Capital Expenditures:</u></b>	<b>205,193</b>	<b>122,776</b>	<b>85,046</b>	
<b><u>Reserve Accumulation - 25% ops &amp; personnel expense</u></b>			<b>187,955</b>	
<b><u>Other Income/Expenses:</u></b>				
Other Income - Loan Proceeds	-	75,000	75,000	
<b><u>Total Other Income</u></b>	<b>-</b>	<b>75,000</b>	<b>75,000</b>	
Other Expense - Loan Principle	-	75,000	75,000	
Other Expense - Loan Interest	-	587	8,477	
<b><u>Total Other Expenses</u></b>	<b>-</b>	<b>75,587</b>	<b>83,477</b>	
<b><u>Net Other &lt;Income&gt;/Expenses</u></b>	<b>-</b>	<b>587</b>	<b>8,477</b>	
<b>TOTAL EXPENDITURES</b>	<b>1,048,046</b>	<b>1,033,537</b>	<b>1,033,298</b>	
<b>EXCESS of AVAILABLE RESOURCES</b>	<b>27,324</b>	<b>(970)</b>	<b>55,598</b>	
<b>TABOR FUNDS RESERVED</b>	<b>3,800</b>	<b>1,174</b>	<b>6</b>	
<b>FUND BALANCE, December 31</b>	<b>31,124</b>	<b>204</b>	<b>55,605</b>	

**North-West Fire Protection District  
2012 Adopted Pension Budget**

	Actual 2009	Actual 2010	Adopted 2011	Estimated 2011	Estimated 2012
<b>FUND BALANCE: January 1</b>	<b>241,145</b>	<b>295,932</b>	<b>315,065</b>	<b>315,065</b>	<b>299,720</b>
<b>REVENUES</b>					
Contribution - District	40,000	20,000	20,000	20,000	20,000
Contribution - State	22,500	18,000	4,500	4,500	4,500
Interest, Dividends & Real Estate Income	4,732	6,484	4,750	4,554	4,554
Other Income	(2,895)	78	325	110	110
Unrealized Gains / Losses		22,668		(4,200)	(4,200)
Realized Gains / Losses		8,378		15,671	15,671
Market Gains	47,550		20,000	0	
<b>TOTAL REVENUES</b>	<b>111,886</b>	<b>75,608</b>	<b>49,575</b>	<b>40,634</b>	<b>40,634</b>
<b>EXPENDITURES</b>					
Administration	2,046	2,135	2,650	2,114	2,114
Pension Benefits	55,053	54,340	60,990	53,865	53,865
<b>TOTAL EXPENDITURES</b>	<b>57,099</b>	<b>56,475</b>	<b>63,640</b>	<b>55,979</b>	<b>55,979</b>
<b>FUND BALANCE, December 31</b>	<b>295,932</b>	<b>315,065</b>	<b>301,000</b>	<b>299,720</b>	<b>284,375</b>

*Note: The 2012 Budget was credited by annualizing the second quarter allocation report (revised) as a basis*