



Wheat Ridge  
Fire Protection District

Budget  
2012

DOING THE RIGHT THINGS AT THE RIGHT TIMES FOR THE RIGHT REASONS



# WHEAT RIDGE FIRE PROTECTION DISTRICT

*DOING THE RIGHT THINGS AT THE RIGHT TIMES FOR THE RIGHT REASONS*

3880 Upham Street Wheat Ridge, Colorado 80033 • ph.303.403.5900 • www.wrfire.org

Thursday, November 17, 2011

All Residents and Property Owners  
Wheat Ridge Fire Protection District  
Jefferson County, CO

Re: Budget Message

Dear Constituents:

In May of 2010, the constituents of the Wheat Ridge Fire Protection District authorized a Mill Levy increase, not to exceed 7.5 mills, to fund the following categories:

1. Improving public safety,
2. Reduce response times
3. Enhancing firefighter training or safety
4. General operations
5. Maintenance
6. Administration and other expenses

As the primary utility to achieve these voter-approved priorities, the collaborative effort that exists between the Board of Directors and staff represents a fiscally responsible approach to address the needs of the District.

In compliance with the State of Colorado Local Budget Law, governing Special Districts, the annual budget for the Wheat Ridge Fire Protection District beginning on January 1, 2012 and ending December 31, 2012, is hereby submitted. The budgetary basis of accounting timing measurement method used in developing the 2012 Budget is a Modified Accrual Basis. As prepared and submitted, the intent of the annual budget is to serve as:

1. A Comprehensive Financial Plan for FY 2012 outlining operational expenditures
2. An operational plan for the utilization of District resources to meet the objectives of the organization

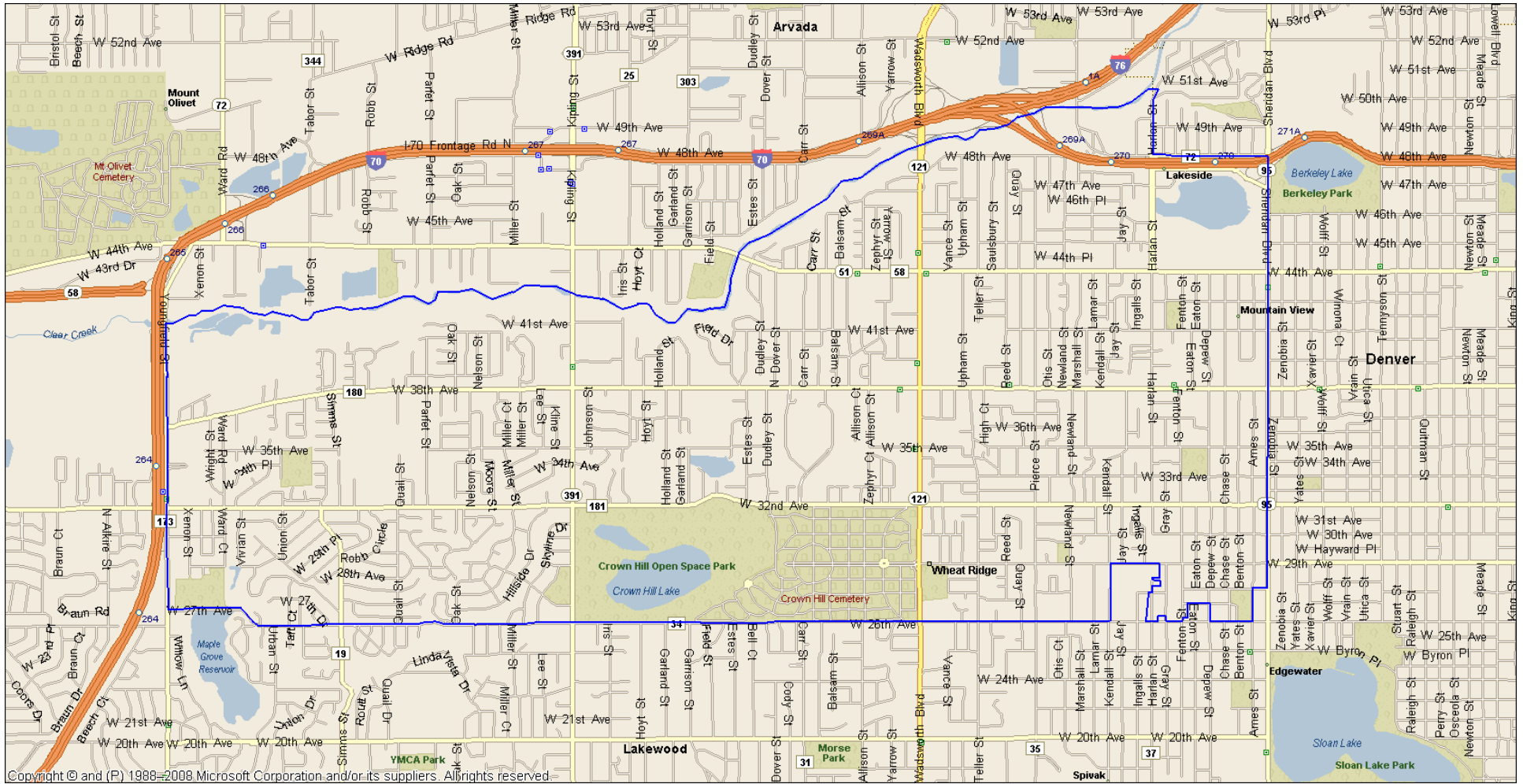
The 2012 Budget will help fund the goals and objectives listed within Appendix A.

Respectively Submitted,

Steven M. Gillespie  
Fire Chief

<b>Goal and Objectives Funding Priorities</b>	<b>Division</b>	<b>Performance Measurement</b>
1 Reduction in Worker Compensation claims	All Divisions	0 claims resulting from a failure to follow safety practices
2 Provide annual NFPA compliant physicals	Administration	All employees receive a NFPA compliant physical
3 Institute an Employee Assistance Program	Administration	Established program in place by 10/1/2012
4 Harassment & Drug Free Workplace training for all employees	Administration	All employees receive this training
6 Transition to in-house payroll program	Administration	Discontinued use of a third party payroll administrator
7 Develop Probationary Firefighter Taskbooks	Training & Safety	Finalize books by 4/1/2012
8 Leadership Development Training for all officers	Training & Safety	All officers complete 16 hours of Leadership Training
9 12 hrs of engineer training for engineers and company officers	Training & Safety	Complete 12 hours of engineer training
10 16 hrs simulation training for engineers and officers	Training & Safety	Complete 16 hours of simulation training
11 4 hrs of extrication HOT for all operational members	Training & Safety	Complete 4 hours of HOT per member
12 Complete 8 multi company drills	Training & Safety	All operational members complete 8 multi company drills
13 Meet monthly ISO training requirements	Training & Safety	20 hrs of training per member per month
14 Schedule one drill with Wheat Ridge Police Department	Training & Safety	Completion of the drill
15 Schedule one Mass Casualty Incident (MCI) drill	Training & Safety	Completion of the drill
16 Ice Rescue training for all members	Training & Safety	All operational receive this training
17 Water Rescue training for all operational members	Training & Safety	All operational receive this training
18 Complete annual pump testing for all apparatus	Support Services	All fire apparatus pass pump recertification
19 Complete annual fire hose testing	Support Services	Test all firehose in 2012
20 Replacement of 5" hose for Engine 72	Support Services	Purchase and replacement of E72 5" firehose
21 Complete annual aerial service & ground ladder testing	Support Services	All aerial apparatus pass ladder recertification
22 Conduct capital item inventory	Support Services	Completion of a detailed database of all tools & equipment
23 Complete preventative maintenance for all apparatus	Support Services	Adherence to PM SOP
24 Remodel ST 71 second floor	Support Services	New living quarters, TRN, and Support Service area
25 Purchase and install emergency back up generator for ST 71	Support Services	Part of the ST71 remodeling project
26 Annual FIT testing	Support Services	FIT testing for all employees receive
27 Annual SCBA testing	Support Services	All SCBA pass recertification test
28 Replace all SCBA packs and bottles	Support Services	Receive & place in service new SCBA equipment though USAI Grant
29 Meet 4 minutes response time on 90% of emergent responses	Operations	4 minutes response time on 90% of emergent responses
30 Quality review of all records and reports	Operations	District chiefs to complete QA/QI process on a daily basis
31 Annual fire inspections for all commercial occupancies	Fire Prevention	Complete annual inspection for all commercial occupancies
32 Annual pre fire plan inspections for all commercial occupancies	Fire Prev/Ops	Complete annual PFP for all commercial occupancies
33 Public education event for schools within the District	Fire Prevention	Complete one Pub Ed event at all schools within the District
34 Fire alarm drill for schools within the District	Fire Prevention	Complete one Fire Alarm drill at all schools within the District
35 Fire safety class for senior and assisted living facilities	Fire Prevention	Complete one safety class for all senior and assisted living facilities
36 Seasonal public safety messages	Fire Prevention	Develop four seasonal Public Safety Messages
37 Review of all open cold case files	Arson Bureau	Status report to be filed with the Fire Chief

THE WHEAT RIDGE FIRE PROTECTION DISTRICT (outlined in blue)





# WHEAT RIDGE FIRE DEPARTMENT

DOING THE RIGHT THINGS AT THE RIGHT TIMES FOR THE RIGHT REASONS

3880 Upham Street Wheat Ridge, Colorado 80033 • ph.303.403.5900 • www.wrfire.org

## LETTER OF BUDGET TRANSMITTAL

**To:**

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

Attached is the 2012 Budget for the Wheat Ridge Fire Protection District in Jefferson County, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted at the November 16, 2011 regular meeting of the Board of Directors of the Wheat Ridge Fire Protection District. If there are any questions on the budget please contact:

Mr. Steven M. Gillespie  
Fire Chief / Budget Officer  
3880 Upham Street  
Wheat Ridge, Colorado, 80033  
303-403-5900

The mill levy certified to the County Commissioners is **7.500 mills**. The General Fund budget proposes a mill levy of **7.000 mills**, producing **\$2,023,158** in revenue based on a net assessed valuation of **\$288,022,647**. The Debt Service fund proposes a mill levy of **.500 mills**, producing **\$147,638** in revenue based on a net assessed valuation of **\$288,022,647**. A copy of the certification of the mill levies sent to the County Commissioners is enclosed.

I hereby certify to Jefferson County, that the enclosed is a true and accurate copy of the adopted 2012 Budget and Certification of Tax Levies.

Steven M. Gillespie  
Fire Chief / Budget Officer  
Wheat Ridge Fire Protection District

November 17, 2011



# WHEAT RIDGE FIRE DEPARTMENT

DOING THE RIGHT THINGS AT THE RIGHT TIMES FOR THE RIGHT REASONS

3880 Upham Street Wheat Ridge, Colorado 80033 • ph.303.403.5900 • www.wrfire.org

## LETTER OF BUDGET TRANSMITTAL

**To:**

Jefferson County  
Mill Levy Certification  
Attention: Mr. Carl Tippin  
Department of Budget & Management Analysis  
100 Jefferson County Parkway, Suite 4570  
Golden, Colorado 80419-4570

Attached is the 2012 Budget for the Wheat Ridge Fire Protection District in Jefferson County, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted at the November 16, 2011 regular meeting of the Board of Directors of the Wheat Ridge Fire Protection District. If there are any questions on the budget please contact:

Mr. Steven M. Gillespie  
Fire Chief / Budget Officer  
3880 Upham Street  
Wheat Ridge, Colorado, 80033  
303-403-5900

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I hereby certify to Jefferson County, that the enclosed is a true and accurate copy of the adopted 2012 Budget and Certification of Tax Levies.

Steven M. Gillespie  
Fire Chief / Budget Officer  
Wheat Ridge Fire Protection District

November 19, 2010



# WHEAT RIDGE FIRE PROTECTION DISTRICT

*DOING THE RIGHT THINGS AT THE RIGHT TIMES FOR THE RIGHT REASONS*

3880 Upham Street Wheat Ridge, Colorado 80033 • ph.303.403.5900 • www.wrfire.org

November 17, 2011

**VIA CERTIFIED MAIL  
RETURN RECEIPT REQUESTED**

**AND VIA EMAIL TO: LMILBURN@JEFFCO.US**

Board of County Commissioners  
Jefferson County  
100 Jefferson County Parkway  
Golden, CO 80419

**Re: Wheat Ridge Fire Protection District 2011 Mill Levy**

Ladies and Gentlemen:

Enclosed is the Certification of Tax Levies for the Wheat Ridge Fire Protection District for the 2012 fiscal year.

If you have any questions, please contact this office.

Sincerely,

Steven Gillespie, Fire Chief

Enclosure

cc: Linda Alexander, Esq.

# CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

**TO:** County Commissioners<sup>1</sup> of Jefferson County, Colorado.

On behalf of the Wheat Ridge Fire Protection District,  
(taxing entity)<sup>A</sup>

the Board of Directors  
(governing body)<sup>B</sup>

of the Wheat Ridge Fire Protection District  
(local government)<sup>C</sup>

**Hereby** officially certifies the following mills to be levied against the taxing entity's GROSS \$ 289,022,647 assessed valuation of: (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

**Note:** If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 289,022,647 (NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

**Submitted:** 11/17/2011 for budget/fiscal year 2012.  
(not later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	7.0 mills	\$ 2,023,159
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< > mills	\$ < >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<input type="text"/> mills	<input type="text"/> \$
3. General Obligation Bonds and Interest <sup>J</sup>	.5 mills	\$ 147,639
4. Contractual Obligations <sup>K</sup>	_____ mills	\$ _____
5. Capital Expenditures <sup>L</sup>	_____ mills	\$ _____
6. Refunds/Abatements <sup>M</sup>	_____ mills	\$ _____
7. Other <sup>N</sup> (specify): _____	_____ mills	\$ _____
_____	_____ mills	\$ _____
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<input type="text"/> 7.500 mills	<input type="text"/> \$ 2,170,798

Contact person: (print) Steven M. Gillespie Daytime phone: (303) 403-5900

Signed: \_\_\_\_\_ Title: Fire Chief / 2011 Budget Officer

*Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 866-2156.*

<sup>1</sup> If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.  
<sup>2</sup> Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's final certification of valuation).

**CERTIFICATION OF TAX LEVIES, continued**

**THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.).** Taxing entities that are

Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

**CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:**

**BONDS<sup>J</sup>:**

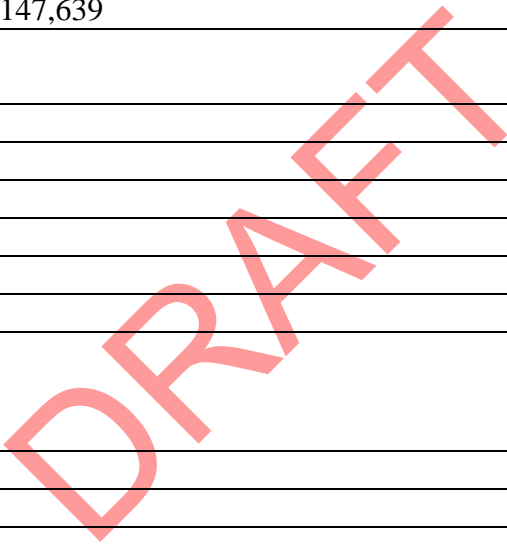
1. Purpose of Issue: Payoff of higher interest 1995 bond  
Series: 1998 Series  
Date of Issue: March 1, 1988  
Coupon Rate: 4.25% to 4.95%  
Maturity Date: December 1, 2012  
Levy: .500 mills  
Revenue: \$147,639

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

**CONTRACTS<sup>K</sup>:**

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

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



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

Notes:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



**OFFICE OF COUNTY ASSESSOR**  
100 JEFFERSON COUNTY PARKWAY  
GOLDEN, CO 80419-2500

**JIM EVERSON**  
Assessor

WHEATRIDGE FIRE DIST. - 4900  
% STEVEN GILLESPIE FIRE CHIEF  
3880 UPHAM ST  
WHEAT RIDGE, CO 80033-4825



August 24, 2011

SUBJECT: 2011 Certification of Value

The total ASSESSED valuation for your authority for the year 2011 is \$ 289,022,647.

TIF District (Urban Renewal) Increment:	\$	199,064
Current year net assessed valuation:	\$	288,823,583
Last year your gross assessed value was:	\$	295,460,220
New construction assessed value:	\$	386,356
Increased production of producing Mine*:	\$	0
Annexation/Inclusion assessed value:	\$	0
Previously exempt federal property*:	\$	0
Exclusion assessed value:	\$	0

The law (39-10-114(B)C.R.S.1973, as amended) requires that we report to you the amount of abatements and refunds granted during the past year. Pursuant to 29-1-301, we are also reporting revenue received from property previously omitted from the tax roll. These amounts, for the one year period preceding September 1, 2011, are as follows:

Abatements & Refunds:	\$	13,475
Revenue from Omitted Property:	\$	173

\* Jurisdiction must submit a certification to the Division of Local Government in order for the value to be counted as growth.

2012 Revenue Projections

The main source of recurring revenue for the Fire District is property tax revenue. Property tax revenue currently accounts for 94% of the District's funding<sup>1</sup>. In 2011, the District received notice that the Jefferson County Property Appraisers office had devalued the total assessed value (TAV) for property within the district totaling 2%. Given the District's reliance on property taxes as the principle revenue stream in funding district operations, the fiscal solvency of the organization is jeopardized by further reductions in the TAV or a failure to develop additional funding sources or raise the Mill Levy Rate.

The following is an overview of the 2012 revenue budget. In August, the District received the 2011 Certification of Value from the JeffCo Property Assessor's Office. The assessed valuation for the fire district is factored at \$289,022,647. This represents a 2% reduction in property values equates to a loss of \$43,782 from the previous year.

The following table represents the three-year historical data for the revenue budget.

Account Number	Recurring Revenue	2010 Actual	2011 Projected	2012 Budgeted
01-40500-10	Beginning Fund Balance	411,065.00	110,000.00	375,432.85
01-40500-20	General Property Tax	1,086,071.91	2,081,704.05	2,023,158.53
01-40500-20	Specific Ownership Tax	84,167.05	80,000.00	80,000.00
01-40500-30	Building Permits	18,711.49	15,000.00	20,000.00
01-40500-41	Non Emergency Transports	-	-	15,000.00
01-40500-50	Interest Income	3,433.67	4,163.41	4,046.32
01-40500-60	Other Income	27,681.91	10,000.00	20,000.00
<i>Recurring Revenue Totals</i>		1,631,131.03	2,300,867.46	2,537,637.70

Account Number	One Time Revenue	2010 Actual	2011 Projected	2012 Budgeted
01-40500-70	Grant(s)	-	382,169.69	675,558.38
01-40500-80	Miscellaneous Income	-	110,000.00	-
01-60500-91	Transfer from Debt Services	-	-	-
<i>One Time Revenue Totals</i>		-	492,169.69	675,558.38
<i>Revenue Totals</i>		1,631,131.03	2,793,037.15	3,213,196.08

**THIS SPACE INTENTIONALLY LEFT BLANK**

## Operating Budget

The Operating Budget (OB) funds the day-to-day operations of the fire department. The OB is comprised of the following components: Personnel, Personnel Expenses, Insurance Services, Contractual Services, Support Services, Training and Safety, Special Operations, Emergency Management, Fire Prevention, Department Operations, Capital Improvement, and Reserves.

The following is an overview of the various sections within the operating budget.

### Personnel Services

This section accounts for the payroll costs of all full time, part time, and volunteer employees. For fiscal year 2012, the personnel services budget represents a 26% increase in spending.

The 26% increase in funding is associated with the following factors: 12 months of employment for the full time employees, the addition of one full time employee (lieutenant), and transitioning one current part time employee to full time status.

*The 11 full time employees were only on the District's payroll for seven calendar months in fiscal year 2011.*

Account	Personal Services	2010 Actual	2011 Projected	2012 Budgeted
01-60501-00	Administrative Salaries	11,874.40		
01-60502-10	Fire Chief	92,499.94	98,133.25	100,095.92
01-60502-20	Assistant Chief	69,999.80	86,900.00	88,638.00
01-60505-30	District Chief	-	205,200.00	186,084.00
01-60502-40	Support Services Technician	24,653.61		
01-60502-50	Training Captain	58,000.02		
01-60502-51	Training Lieutenant	50,000.08		
01-60502-60	Chief Officer	25,076.00		
01-60502-61	Captain	5,145.50		
01-60502-62	Lieutenant	86,366.22	145,833.00	334,090.80
01-60502-63	Engineer	79,698.69	157,500.00	300,186.00
01-60502-64	Firefighters	82,594.83	225,000.00	223,200.00
01-60502-70	Office Manager	-	49,850.00	52,347.00
01-60502-71	Administrative Assistant	38,916.00	30,000.00	28,080.00
01-60502-80	District President	1,600.00	1,600.00	1,600.00
01-60502-81	First Vice President	1,600.00	1,600.00	1,600.00
01-60502-82	Second Vice President	1,600.00	1,600.00	1,600.00
01-60502-83	Treasurer	1,600.00	1,600.00	1,600.00
01-60502-84	Secretary	1,600.00	1,600.00	1,600.00
01-60502-90	Overtime	4,479.59	45,000.00	60,194.22
	<i>Personnel Total</i>	<b>637,304.68</b>	<b>1,051,416.25</b>	<b>1,380,915.93</b>

## Personnel Services Expenses

This section accounts for the costs of all full time, part time, and volunteer employees (e.g., FICA, medical insurance, pension costs, etc.). For fiscal year 2012, the personnel services budget represents a 22% increase in spending.

As with the previous section, the 22% increase in funding requests is associated with the following factors: 12 months of employment for the full time employees, the addition of one full time employee (lieutenant), transitioning one current part time employee to full time status, and increasing in insurance premiums.

The 11 full time employees were only on the District's payroll for seven calendar months in fiscal year 2011.

Personal Services Expenses		2010 Actual	2011 Projected	2012 Budgeted
01-60503-10	FICA	21,943.48	24,752.88	23,052.92
01-60503-11	FICA Medical	9,054.17	15,845.69	20,223.28
01-60503-12	Unemployment	5,267.07	10,928.06	13,809.16
01-60503-13	Medical Insurance	37,774.75	80,000.00	93,600.00
01-60503-14	Dental Fees	509.55	8,500.00	8,500.00
01-60503-15	Workers Compensation	39,986.00	116,305.80	148,581.62
01-60503-20	FPPA Pension	21,857.56	58,285.30	85,543.11
01-60503-21	FPPA Disability Insurance	6,762.50	18,942.72	27,801.51
01-60503-22	CCOERA Pension	2,434.82	2,562.00	2,617.35
01-60503-23	457 Investment Plan	-	10,000.00	10,000.00
01-60503-25	Volunteer Pension Plan	25,000.00	25,000.00	25,000.00
01-60503-30	Life Insurance (\$10,000)	985.84	5,244.00	5,244.00
01-60503-33	Life Insurance (Administration)	1,860.91		
01-60503-34	Life & Disability Insurance	7,695.54	12,500.00	12,500.00
<i>Personnel Expenses Total</i>		<b>181,132.19</b>	<b>388,866.45</b>	<b>476,472.95</b>

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## Administrative Fees

The Administrative Fees category provides information regarding the costs associated with the processing fees associated with property assessment, revenue collection/disbursement the Jefferson County; in addition, this category accounts for all Urban Renewal Authorities (URA) located within the Fire District. An URA is a designated area, whereby all tax revenue goes to the URA. The establishment of an URA is to encourage growth and development in areas designated for revitalization.

This section accounts for the costs charge to the District by the JeffCo Treasurer's Office for collecting and disbursing tax revenue and fees. For fiscal year 2012, this budget represents a 3% decrease in fees.

	<b>Administrative Fees</b>	<b>2010 Actual</b>	<b>2011 Projected</b>	<b>2012 Budgeted</b>
01-60504-10	Treasurer Fees	16,311.89	32,000.00	30,347.38
01-60504-20	Urban Renewal Authority	767.80	1,802.50	1,802.50
	<i>Administrative Fees Total</i>	<b>17,079.69</b>	<b>33,802.50</b>	<b>32,149.88</b>

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Insurance Services

This section accounts for the automobile and liability insurance associated with the District's day-to-day operations. For fiscal year 2012, this budget represents a 20% increase in spending.

The 20% increase in funding requests is associated with increases in insurance premiums.

Insurance Services		2010 Actual	2011 Projected	2012 Budgeted
01-60505-10	Auto Insurance	16,497.00	7,696.60	7,696.60
01-60505-20	Liability & Commercial Excess	18,631.00	17,500.00	22,500.00
<i>Insurance Services Total</i>		<b>35,128.00</b>	<b>25,196.60</b>	<b>30,196.60</b>

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## Purchased Services

This section accounts for the expenses associated with running the support systems of the District. Purchased services are services, excluding personnel related expenditures and fuel that are received through the use of an outside vendor.

For fiscal year 2012, this budget represents a 5% decrease in spending. The 5% decrease is to the reduction of line item 60506-92 (Professional Consultant).

	<b>Purchased Services</b>	<b>2010 Actual</b>	<b>2011 Projected</b>	<b>2012 Budgeted</b>
01-60506-10	Legal Expenses	16,030.18	20,000.00	25,000.00
01-60506-11	Election Expenses	49,864.42	-	20,000.00
01-60506-20	Dispatch Service	120,488.00	104,056.00	104,056.00
01-60506-21	Radio Network & Maintenance (IGA)	29,528.66	30,414.52	30,414.52
01-60506-30	Fire Alarm Monitoring	750.00	824.00	824.00
01-60506-40	Internet Technologies	30,033.23	36,330.00	36,330.00
01-60506-41	Copier Maintenance	4,729.36		
01-60506-50	Accounting & Auditing	5,000.00		
01-60506-60	Electric & Gas	25,709.44	30,000.00	30,000.00
01-60506-61	Telephone (Landline)	15,381.18	15,450.00	15,450.00
01-60506-62	Wireless Communications	7,520.82	8,009.97	8,009.97
01-60506-64	Internet Service	5,394.42		
01-60506-70	Firefighter Alerting System	5,351.96		
01-60506-80	Water/Sanitation	2,587.37	2,575.00	2,575.00
01-60506-81	Trash	2,109.19	2,069.40	2,069.40
01-60506-90	Miscellaneous Labor	623.00		
01-60506-92	Professional Consultant	6.85	61,630.00	10,000.00
01-60506-93	1582 Medical Screenings	21,716.64	19,000.00	19,000.00
01-60506-94	Memberships & Subscriptions	6,579.50	4,000.00	15,000.00
	<b>Purchased Services Total</b>	<b>349,404.22</b>	<b>334,358.89</b>	<b>318,728.89</b>

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## Support Services

This section accounts for the expenses associated with the purchasing, preventative maintenance, and repair of facilities, apparatus, and equipment.

Items in this section item have an individual dollar value less than \$1,000. For fiscal year 2012, this budget represents a 17% decrease in spending.

The 15% decrease in spending is directly related to the reduction of line item 01-60507-70 (PPE). The issuing of new bunker gear will continue over the next 24 months, as such, the costs associated with this project has been distributed over the same period.

<b>Support Services</b>		<b>2010 Actual</b>	<b>2011 Projected</b>	<b>2012 Budgeted</b>
01-60507-10	Station 71 Repair & Maintenance	5,687.40	7,500.00	7,500.00
01-60507-11	Station 72 Repair & Maintenance	57,448.48	4,750.00	4,750.00
01-60507-20	SCBA Repair & Maintenance	5,650.63	5,650.63	5,650.63
01-60507-21	SCBA Compressor Repair & Maintenance	545.00	515.00	515.00
01-60507-30	Apparatus Repair and Maintenance	61,668.85	50,000.00	51,075.02
01-60507-33	Annual Pump Testing	1,333.00	2,800.00	2,800.00
01-60507-34	Ground Ladder Testing	1,490.00	2,187.50	2,187.50
01-60507-35	Aerial Ladder Testing	2,150.00	2,214.50	2,214.50
01-60507-40	Tools & Equipment	13,092.19	8,527.77	8,527.77
01-60507-41	Tool & Equipment Repair & Maintenance	7,682.98	8,241.10	8,241.10
01-60507-44	Foam	431.25	1,000.00	1,000.00
01-60507-50	Generator Repair & Maintenance	15.60	1,500.00	1,500.00
01-60507-60	Personal Protective Equipment	24,574.89	72,600.00	43,500.00
01-60507-70	Uniforms	4,643.01	17,500.00	17,500.00
01-60507-71	Uniforms - Career	2,305.67	5,000.00	
01-60507-80	Misc Parts	2,445.02		
<i>Support Services Total</i>		<b>191,163.97</b>	<b>189,986.50</b>	<b>156,961.52</b>

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Training & Safety

This section accounts for the expenses associated with providing entry level, recertification, and advanced training to the members of the district.

For fiscal year 2012, this budget represents a 8% decrease in funding. The 8% decrease is directly related to the reduction of line item 60508-20 (Training Academies).

	<b>Training &amp; Safety</b>	<b>2010 Actual</b>	<b>2011 Projected</b>	<b>2012 Budgeted</b>
01-60508-10	Training & Instruction	10,260.16	20,701.07	20,701.07
01-60508-20	Training Academies	-	5,500.00	2,500.00
01-60508-30	Fire/EMS Certifications	7,177.20	4,471.00	4,471.00
01-60508-31	Target Safety	7,875.00	6,750.00	6,750.00
01-60508-50	Miscellaneous Training Materials	1,294.01	1,823.99	1,823.99
	<i>Training &amp; Safety Total</i>	<b>26,606.37</b>	<b>39,246.06</b>	<b>36,246.06</b>

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Special Operations

This section accounts for the expenses associated with providing specialized services (e.g., wildland, water related rescues, etc.).

For fiscal year 2012, this budget represents a 0% increase in funding.

Special Operations		2010 Actual	2011 Projected	2012 Budgeted
01-60509-10	Ice Rescue	174.71	1,540.00	1,540.00
01-60509-30	Rope Rescue	-	1,220.00	1,220.00
01-60509-40	Water Rescue	651.06	-	-
01-60509-50	Wildland	385.74	-	-
<i>Special Operations Total</i>		<b>1,211.51</b>	<b>2,760.00</b>	<b>2,760.00</b>

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Emergency Management

This section was not utilized in the previous two fiscal years, as such; this line item will be discontinued.

<b>Emergency Management</b>		<b>2010 Actual</b>	<b>2011 Projected</b>	<b>2012 Budgeted</b>
01-60510-10	Emergency Management Operations	-	1,250.00	-
<i>Emergency Management Total</i>		-	<b>1,250.00</b>	-

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Fire Prevention

This section accounts for the projected expenses to fund activities associated with plan review, buildings inspection, public education, and fire investigations.

For fiscal year 2012, this budget represents a 33% increase in funding. The 33% increase is directly related to the funding of the fire alarm inspection logbooks previously authorized by the Board of Directors.

Fire Prevention		2010 Actual	2011 Projected	2012 Budgeted
01-60511-10	Fire Prevention	5,274.71	6,956.46	10,693.32
01-60511-20	Public Education	466.62	3,391.94	3,391.94
01-60511-30	Fire Investigation Bureau	55.00	1,057.08	1,057.08
<i>Special Operations Total</i>		<b>5,796.33</b>	<b>11,405.48</b>	<b>15,142.34</b>

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Department Operations

This section accounts for the projected expenses to fund activities associated with the administration of the District not previously covered in other sections of the budget.

For fiscal year 2012, this budget represents a 8% decrease in funding. The 8% decrease is directly related to the reduction of line item 60512-40 (Operating Expenses).

Department Operations		2010 Actual	2011 Projected	2012 Budgeted
01-60512-11	Awards & Recognition	7,500.62	10,000.00	10,000.00
01-60512-13	Postage	1,123.77		
01-60512-30	EMS Supplies	1,870.06	2,500.00	2,500.00
01-60512-40	Operating Expenses	40,115.80	40,115.80	35,000.00
01-60512-50	Fuel & Oil	24,171.49	24,500.00	24,500.00
01-60512-70	Public Relations/Marketing	597.70	4,500.00	3,000.00
<i>Department Operations Total</i>		<b>75,379.44</b>	<b>81,615.80</b>	<b>75,000.00</b>

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Capital Improvement Plan (CIP)

This section accounts for the projected expenses to fund activities associated with the repair, replacement, or purchased of items with a value greater than \$1,000.

For fiscal year 2012, this budget represents a 46% increase in funding. The 46% increase is directly related the remodeling of the firefighters living area at station 71, and the funding of the facilities maintenance and apparatus lines items. The two aforementioned mentioned line items are essential to fund future projects consistent with the capital-planning schedule.

	<b>Capital Improvement Plan</b>	<b>2010 Actual</b>	<b>2011 Projected</b>	<b>2012 Budgeted</b>
01-60513-10	Facility Maintenance	-	-	19,250.00
01-60513-20	Apparatus	-	105,000.01	111,500.00
01-60513-30	Tools & Equipment	-	50,730.00	45,800.00
01-60513-40	Facilities - Station 71	-	80,000.00	175,000.00
01-60513-41	Facilities - Station 72	-	5,000.00	-
	<i>Capital Purchase Total</i>	-	<b>240,730.01</b>	<b>351,550.00</b>

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Reserves

This section accounts State Mandated reserve funds and for monies not spent to support District operations.

For fiscal year 2012, this budget represents a 4% decrease in funding. The 4% decrease is directly related to the funding increase in the following lines items within the CIP budget:

60513-10 (Facility Maintenance)

60513-20 (Apparatus)

60513-30 (Facilities - Station 71)

Reserves		2010 Actual	2011 Projected	2012 Budgeted
01-60514-10	Article X Sect 20 Reserve Funds	45,624.79	73,260.74	86,277.73
01-60514-20	Reserves/Contingency	64,679.84	277,751.87	250,994.18
	<i>Reserve Total</i>	110,304.63	351,012.60	337,271.91
	<i>Expenditures Total</i>	1,631,131.03	2,793,037.15	3,213,196.08

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## Volunteer Pension Budget

The Volunteer Pension Budget (VPB) supports the compensation of retired department members that are eligible for compensation under the District's Volunteer Pension Plan.

### Fund Balance:

The fund balance represents the total funds available at the beginning of each fiscal year to fund the payment of benefits to the retired volunteer firefighters of the Wheat Ridge Fire District.

### Revenue:

Revenue identifies the various sources of income to support the financial solvency of the pension fund.

### Expenditures:

Expenditures account for all funds necessary to support the payment of benefits and the costs associated with the administration of the pension fund.

Account Number	Volunteer Pension Fund Balance	2010 Actual	2011 Projected	2012 Budgeted
02-460516-10	Beginning Balance	3,279,743.00	3,444,005.45	3,408,005.45
<b>Revenue</b>				
02-40516-20	District Contributions (01-60503-24)	25,000.00	25,000.00	25,000.00
02-40516-21	State of Colorado	42,000.00	25,000.00	25,000.00
02-40516-22	Interest Income	87.70	-	-
02-40516-23	Dividend Income	467,327.38		
02-40516-24	Realized Gain/Loss	(7,053.64)	-	-
02-40516-25	Unrealized Gain/Loss	(131,611.57)	150,000.00	150,000.00
	<i>Revenue Totals</i>	395,749.87	200,000.00	200,000.00
	<i>Total Funds</i>	3,675,492.87	3,644,005.45	3,608,005.45
<b>Expenditures</b>				
02-60516-30	Professional Services	5,000.00	8,000.00	8,000.00
02-60516-31	Bank Fees	4,826.34	-	-
02-60516-32	Insurance & Bonding	-	-	-
02-60516-33	Legal Fees	1,015.00		
02-60516-34	Miscellaneous Expenses	-		
02-60516-35	Contingency			
02-60516-36	Pension Allocations	220,646.08	228,000.00	228,000.00
	<i>Expenditure Totals</i>	231,487.42	236,000.00	236,000.00
	Fund Net Surplus/Deficit	164,262.45	(36,000.00)	(36,000.00)
	<i>Ending Fund Balance</i>	3,444,005.45	3,408,005.45	3,372,005.45

**Debt Services:**

The Debt Services Budget (DSB) is responsible for the repayment of a voter-approved initiative to fund capital projects, such as, apparatus replacement, computer infrastructure, and building rehabilitation.

**Fund Balance:**

The fund balance identifies unspent monies remaining in the account from the previous fiscal year. In accordance with The Tax Payer Bill of Rights (TABOR) the Fire District is committed to reducing the tax burden of its constituents by paying down debt and limiting the money appropriated to this category.

**Revenue:**

Revenue identifies the various sources of income to repay the voter approved Debt Bonds.

**Expenditures:**

Expenditures account for all funds necessary to pay down debt and the associated costs in managing this budget (i.e., treasure fees)

<b>Account Number</b>	<b>Debt Services Fund Balance</b>	<b>2010 Actual</b>	<b>2011 Projected</b>	<b>2012 Budgeted</b>
05-40515-10	Beginning Fund Balance	6,261.00	17,984.41	805.42
<b>Revenue</b>				
05-40515-20	Interest Earned	119.57	500.00	500.00
05-40515-21	Property Taxes	163,816	132,874.73	147,638.59
05-40515-22	Specific Ownership	-	-	-
05-40515-23	Misc Adjustment	-	-	-
	<i>Revenue Totals</i>	163,935.88	133,374.73	148,138.59
	<i>Total Funds</i>	170,196.88	151,359.14	148,944.01
<b>Expenditures</b>				
05-60515-30	95 Bond Payment	-	-	-
05-60515-31	98 Bond Payment	149,602.50	146,843.75	145,000.00
05-60515-40	Treasurer's Fees	2,459.97	2,459.97	2,459.97
05-60515-50	Transfer from Debt Services	-	-	-
05-60515-60	Audit Charges	-	1,100.00	1,100.00
05-60515-70	Bank Charges	150.00	150.00	150.00
	<i>Expenditure Totals</i>	152,212.47	150,553.72	148,709.97
	<i>Ending Fund Balance</i>	17,984.41	805.42	234.04