STATE OF COLORADO	)	BEFORE THE BOARD OF DIRECTORS
	)ss	OF THE FOOTHILLS FIRE PROTECTION
COUNTY OF JEFFERSON	)	DISTRICT

RESOLUTION TO ADOPT AMENDED 2024 BUDGET
Resolution #12/24 - 1

A RESOLUTION ACCEPTING THE AMENDED EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING AN AMENDED BUDGET FOR THE FOOTHILLS FIRE PROTECTION DISTRICT, JEFFERSON COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2024 AND ENDING ON THE LAST DAY OF DECEMBER 2024.

WHEREAS, based upon unforeseen needs and events, increases and decreases have been made in the 2024 expenditures and revenues that deviate from the previously planned and adopted expenditures;

WHEREAS, based upon actual expenditures and revenues from reserves, adjustments were made to line items so that the overall budget remains in balance, as required by law;

WHEREAS, at the regularly scheduled Foothills Fire Protection District Board (FFPD) of Directors Meeting on December 10th, 2024, the FFPD board of directors voted unanimously to adopt, via a motion, these alterations to the 2024 budget in conjunction with the 2025 budget; based on community priorities and delayed capital outlays budgeted in previous years coming due in 2024.

WHEREAS, changes can be seen in the attached amended budget document. The explanation column details why the line items were amended.

NOW, THEREFORE, BE IT RESOLVED BY THE Board of Directors of the Foothills Fire Protection District, Jefferson County, Colorado:

Section 1. That the 2024 amended budget as submitted and summarized by fund (following page/s) hereby is approved and adopted as the amended budget of the Foothills Fire Protection District for the year stated above.

Section 2. That the amended 2024 budget hereby approved and adopted shall be signed by the President of the District (or designee) and made a part of the public records of the Foothills Fire Protection District, Jefferson County, Colorado.

ADOPTED this 10th day of December 2024.

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Stephanie Graf, President

CERTIFICATION

The undersigned secretary of the Foothills Fire Protection District certifies that the foregoing Resolution is a true, complete, and correct copy of a Resolution of the Board of Directors of the Foothills Fire Protection District duly and regularly entered by the Board at its public meeting held on December 10, 2024.

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Norm Kirsch, Secretary

Foothills Fire Protection District
Budget Planning

Show All · Hide Unused	2022 Actual	2023 Actual	2024 Budget	2024 Actual To-Date	2024 Amended Prop Amended 2024	2024 Amnd Budget Notes
REVENUE	$ 2	$ 2	$ 3	$ 2		
Inflows	$ -	$ -	$ -	$ -		
4000-00 Revenue	**$ -**	**$ -**	**$ -**	**$ -**		
4000-05 Property Tax Revenue	$ 1,026,841	$ 1,054,189	$ 1,342,712	$ 1,407,835	$ 1,407,835	Increased Allocations from State
4000-10 Specific Ownership Taxes	$ 70,988	$ 75,943	$ 70,000	$ 72,803	$ 72,803	Minor Increases
4000-15 Miscellaneous	$ 7,906	$ 920	$ -	$ 29,274	$ 29,274	Mostly Additional Income from Tax Exempt State Pmt
4000-20 General Interest Income	$ 35,358	$ 79,679	$ 50,000	$ 90,156	$ 49,700	Interest Increase over year.
4000-22 Funds Interest Income	$ -	$ -	$ -	$ -	$ 58,300	Allocated Interest from Funds Back to Funds
4000-25 Refunds/Abatements	$ -	$ -	$ 5,908	$ -	$ -	No Refunds/Abatements Received
4000-30 Permit Fees	$ 6,659	$ 8,371	$ 4,000	$ 4,232	$ 4,232	Minor Adjustement to Actuals
4000-40 Address Signs	$ 45	$ 590	$ -	$ 146	$ 146	
4000-45 Fire Marshall Services	$ -	$ -	$ -	$ 825	$ 825	Provided Services to neighbor district
4000-85 Sale of Assets/Equipment	$ -	$ -	$ -	$ 8,000	$ 9,500	Sold Equipment determined surplus
Total 4000-00 Revenue	**$ 1,147,797**	**$ 1,219,693**	**$ 1,472,620**	**$ 1,613,271**	**$ 1,632,615**	
4900-00 Capital Spend Authorized by Board	**$ -**	**$ -**	**$ -**	**$ -**		
4900-05 Truck Fund (From Fund)	$ -	$ -	$ -	$ 35,000	$ 35,000	Utility Vehicle Replacement Authorized
4900-10 Station Fund (From Fund)	$ -	$ -	$ -	$ -		
4900-15 Radio System (From Fund)	$ -	$ -	$ -	$ -		
4900-20 Bunker Gear (From Fund)	$ -	$ (18,680)	$ -	$ -		
4900-25 SCBA Fund (From Fund)	$ -	$ -	$ -	$ 152,500	$ 152,500	SCBA Equipment reached EOL
Total 4900-00 Capital Spend Authorized by Board	**$ -**	**$ (18,680)**	**$ -**	**$ 187,500**	**$ 187,500**	
Total Inflows	**$ 1,147,797**	**$ 1,201,012**	**$ 1,472,620**	**$ 1,800,771**	**$ 1,820,115**	**Below Total is normally COGS. This is hidden**
Gross Inflows	**$ 1,147,797**	**$ 1,201,012**	**$ 1,472,620**	**$ 1,800,771**	**$ 1,820,115**	
Expenses (Including Funds)	**$ -**	**$ -**	**$ -**	**$ -**		
5000-00 District Operations	**$ -**	**$ -**		**$ -**		
5000-05 Board of Directors Expenses	$ -	$ 884	$ -	$ -	$ -	
5000-10 Prof Services-Admin Services/Memberships	$ 51,983	$ 42,790	$ 37,000	$ 35,130	$ 36,000	Savings from alternate SW implementations
5000-15 Insurance-Workman's Comp	$ 9,846	$ 13,163	$ 14,000	$ 19,110	$ 19,500	
5000-20 Insurance-General Liability	$ 26,346	$ 49,802	$ 52,000	$ 61,485	$ 62,000	Needed to Adjust after cycle determined
5000-25 Prof Services-Audit	$ 8,750	$ -	$ 8,500	$ 16,000	$ 16,000	Prior Year Audit billed in new year
5000-30 Prof Services-Accounting	$ 6,039	$ 3,372	$ 7,500	$ 362	$ 3,000	Less dependence of external accountant
5000-35 Prof Services-Legal	$ 24,009	$ 59,289	$ 30,000	$ 13,231	$ 15,000	Cautionary Budget #'s adjusted
5000-40 Prof Services-IT	$ 275	$ 424	$ 3,500	$ 3,924	$ 4,500	Increases in service costs
5000-45 Prof Services-Fire Marshall	$ -	$ -	$ -	$ -	$ -	
5000-50 Prof Services-Comm Services	$ 24,645	$ 24,435	$ 29,000	$ 29,482	$ 32,000	Increases in service costs
5000-55 Prof Services-Treasurers Fees	$ 14,983	$ 15,813	$ 16,000	$ 21,557	$ 22,000	Increased Revenues = Increased Fees
5000-60 Membership Reimbursement/Allowance	$ 1,188	$ 1,546	$ 3,000	$ 1,945	$ 3,000	
5000-65 Member Wellness	$ 9,189	$ 11,194	$ 12,000	$ 7,893	$ 10,000	Lower utilization of servcies
5000-70 Community Affairs	$ 2,088	$ 1,542	$ 2,000	$ 2,968	$ 3,000	Increased engagement with community

Foothills Fire Protection District
Budget Planning

Show All Hide Unused	2022 Actual	2023 Actual	2024 Budget	2024 Actual To-Date	2024 Amended Prop Amended 2024	2024 Amnd Budget Notes
5000-75 Rehabilitation/Debriefing	$ 1,216	$ 812	$ 1,500	$ 280	$ 1,500	
5000-80 Recruiting	$ 2,116	$ 1,466	$ 3,000	$ 830	$ 2,000	Lower recruiting costs
5000-90 Uniforms-Members	$ 1,907	$ 4,057	$ 5,500	$ 3,124	$ 4,500	Adjusted based on spend
5000-96 Fire Prevention	$ -	$ 3,041	$ 3,500	$ 3,053	$ 3,500	
Total 5000-00 District Operations	**$ 184,578**	**$ 233,630**	**$ 228,000**	**$ 220,375**	**$ 237,500**	
5100-00 Administrative	**$ -**	**$ -**	**$ -**	**$ -**		
5100-05 Salaries/Employee Benefits	$ 521,633	$ 425,309	$ 505,100	$ 444,826	$ 470,000	Transitions between resources resulted in chg.
5100-10 Uniforms-Paid Staff	$ 2,457	$ 3,052	$ 3,000	$ 2,526	$ 3,000	
5100-15 Office Supplies	$ 4,638	$ 6,039	$ 7,000	$ 4,597	$ 6,000	Fiscal responsibiity
Total 5100-00 Administrative	**$ 528,728**	**$ 434,400**	**$ 515,100**	**$ 451,950**	**$ 479,000**	
5200-00 Emergency Services	**$ -**	**$ -**		**$ -**		
5200-05 Communications Equipment	$ 2,347	$ 4,369	$ 6,000	$ 4,006	$ 4,006	Sourced alternate comms equipment cheaper
5200-10 Medical/Rescue Equipment	$ 2,070	$ 3,252	$ 12,000	$ 16,829	$ 18,000	Unplanned update of EOL medical equipment.
5200-15 Fire Equipment	$ 31,967	$ 10,151	$ 28,000	$ 23,788	$ 25,000	Fiscal responsibiity
5200-20 COVID-19 Response	$ -	$ -	$ -	$ -		
5200-25 Structure gear	$ -	$ -	$ -	$ 14,228	$ 14,228	Sourced new gear for recruits. Added acount
5200-30 SCBA/RIT Packs	$ -	$ -	$ -	$ -		
Total 5200-00 Emergency Services	**$ 36,384**	**$ 17,772**	**$ 46,000**	**$ 58,851**	**$ 61,234**	
5300-00 Training	**$ -**	**$ 2,544**		**$ 752**		
5300-05 Training-Members/Paid Staff	$ 26,336	$ 18,545	$ 20,000	$ 17,537	$ 18,000	Savings due to increase in cross department training
5300-10 Training-Academy	$ 2,241	$ 580	$ 3,000	$ 2,466	$ 3,000	
Total 5300-00 Training	**$ 28,576**	**$ 21,669**	**$ 23,000**	**$ 20,755**	**$ 21,000**	
5400-00 Fleet & Stations	**$ -**	**$ -**		**$ -**		
5400-05 Fleet Maintenance	$ 30,237	$ 31,944	$ 40,000	$ 31,510	$ 35,000	Adjusted based on spend
5400-10 Fuel	$ 19,360	$ 16,605	$ 19,000	$ 11,925	$ 14,000	Adjusted based on spend
5400-15 Rainbow Utilities	$ 14,850	$ 16,341	$ 16,000	$ 8,182	$ 10,000	Adjusted based on spend
5400-20 Rainbow Improvements	$ -	$ -	$ -	$ 9,623	$ 9,190	
5400-25 Rainbow Building/Grounds/Snow Plowing	$ 7,834	$ 7,196	$ 8,000	$ 5,920	$ 15,200	Added plow to Rainbow equipment
5400-30 Lookout Utilities	$ 6,931	$ 7,179	$ 8,000	$ 5,849	$ 6,500	Remodel improved utility efficiency
5400-35 Lookout Building/Grounds	$ 53,932	$ 37,626	$ 3,000	$ 3,676	$ 4,000	Adjusted based on spend
5400-40 Grapevine Utilities	$ 1,393	$ 1,919	$ 2,000	$ 2,727	$ 3,000	Increased Propane costs
5400-45 Grapevine Building/Grounds	$ 37	$ 155	$ 1,000	$ 1,831	$ 2,000	Rodent Control
5400-50 Idledale Utilities	$ 2,253	$ 2,294	$ 2,500	$ 1,786	$ 2,500	
5400-55 Idledale Building/Grounds	$ 1,157	$ 155	$ 1,000	$ 318	$ 500	
5400-65 Annual Ladder, Hose & SCBA Testing	$ 5,195	$ 7,910	$ 10,000	$ 15,977	$ 16,000	Delayed SCBA bottle & equipment testing
5400-70 Shop Equipment	$ -	$ -	$ 10,000	$ 7,638	$ 9,000	Reduced at EOY to reallocate funds
Total 5400-00 Fleet & Stations	**$ 143,179**	**$ 129,324**	**$ 120,500**	**$ 106,961**	**$ 126,890**	
5700-00 Special Expenses - Elections	**$ -**	**$ -**	**$ -**	**$ -**		
5700-20 Elections	$ -	$ -	$ -	$ -	$ -	

Foothills Fire Protection District
Budget Planning

Show All / Hide Unused	2022 Actual	2023 Actual	2024 Budget	2024 Actual To-Date	2024 Amended Prop Amended 2024	2024 Amnd Budget Notes
Total 5700-00 Special Expenses - Elections	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
5800-00 Pension Expense	**$ -**	**$ -**	**$ -**	**$ -**		
5800-10 Pension Fund (To Fund)	$ 100,800	$ 100,800	$ 100,000	$ 75,600	$ 100,800	
Total 5800-00 Pension Expense	**$ 100,800**	**$ 100,800**	**$ 100,000**	**$ 75,600**	**$ 100,800**	
5900-00 Capital Purchases	**$ -**	**$ -**	**$ -**	**$ -**		
5900-10 Truck Purchases	$ -	$ 623,585	$ -	$ 35,317	$ 35,000	Added into budget after board approved purchase
5900-11 SCBA Purchases	$ -	$ -	$ -	$ 152,500	$ 152,500	Added into budget after board approved purchase
Total 5900-00 Capital Purchases	**$ -**	**$ 623,585**	**$ -**	**$ 187,817**	**$ 187,500**	
6900-00 Fund Sequestration	**$ -**	**$ -**	**$ -**	**$ -**		
6900-05 Truck Fund (To Fund)	$ 110,892	$ -	$ 150,000	$ 150,000	$ 150,000	Per board resolution
6900-10 Station Fund (To Fund)	$ -	$ -	$ 150,000	$ 150,000	$ 150,000	Per board resolution
6900-15 Radio System Fund (To Fund)	$ 2,500	$ -	$ 17,500	$ 17,500	$ 17,500	
6900-20 Bunker Gear Fund (To Fund)	$ 18,073	$ -	$ 15,000	$ 17,500	$ 31,100	Incr. Bunker Gear Fund due to additional revenue
6900-25 SCBA Fund (To Fund)	$ 10,000	$ -	$ 107,500	$ 89,000	$ 200,000	Incr. to allow SCBA replacments in 2025
6900-35 Transfer From General Fund	$ (120,000)	$ -	$ -	$ -		
Total 6900-00 Fund Sequestration	**$ 21,465**	**$ -**	**$ 440,000**	**$ 424,000**	**$ 548,600**	
6950-00 Interest Income Reinvestment	**$ -**	**$ -**	**$ -**	**$ -**		
6950-05 Truck Fund (Interest)	$ -	$ -	$ -	$ -	$ 6,600	Added Account to reflect Interest Reinvestment
6950-10 Station Fund (Interest)	$ -	$ -	$ -	$ -	$ 42,300	Added Account to reflect Interest Reinvestment
6950-15 Radio System Fund (Interest)	$ -	$ -	$ -	$ -	$ 1,700	Added Account to reflect Interest Reinvestment
6950-20 Bunker Gear Fund (Interest)	$ -	$ -	$ -	$ -	$ 1,800	Added Account to reflect Interest Reinvestment
6950-25 SCBA Fund (Interest)	$ -	$ -	$ -	$ -	$ 5,600	Added Account to reflect Interest Reinvestment
Total 6950-00 Interest Income Reinvestment	**$ -**	**$ -**	**$ -**	**$ -**	**$ 58,000**	
EXPENSES (Including Funds Sequestration)	**$ 1,043,816**	**$ 1,561,181**	**$ 1,472,600**	**$ 1,546,309**	**$ 1,820,524**	
NET OPERATING POSITION	**$ 103,981**	**$ (360,168)**	**$ 20**	**$ 254,462**	**$ (409)**	
Other Income	**$ -**			**$ -**		
4500-00 Donation Income	**$ -**	**$ -**	**$ -**	**$ -**		
4500-10 Donations	$ -	$ -	$ -	$ 5,176	$ 5,176	Incoming donations to be redirected. 5500-10 Shows outgo
Total 4500-00 Donation Income	**$ -**	**$ -**	**$ -**	**$ 5,176**	**$ 5,176**	
4600-00 Non-Core Income	**$ -**	**$ -**	**$ -**	**$ -**		
4600-10 Grant Receipts	$ -	$ -	$ -	$ 8,032	$ 8,032	Grant from DFPC for High Vis Coats
4600-20 Deployment Reimbursements	$ -	$ -	$ -	$ -	$ -	
4600-30 Insurance Payouts	$ -	$ -	$ -	$ 16,122	$ 16,122	Insurance payment from insurer for engine damage
Total 4600-00 Non-Core Income	**$ -**	**$ -**	**$ -**	**$ 24,154**	**$ 24,154**	
Total Other Income	**$ -**	**$ -**	**$ -**	**$ 29,330**	**$ 29,330**	
Other Expenses	**$ -**	**$ -**	**$ -**			
5500-00 Special Expenses	**$ -**			**$ -**		
5500-10 Donation Redirection	$ -	$ -	$ -	$ 3,000	$ 5,176	Outgoing Donations to the Auxiliary
Total 5500-00 Special Expenses	**$ -**	**$ -**	**$ -**	**$ 3,000**	**$ 5,176**	

Foothills Fire Protection District
Budget Planning

	2022 Actual	2023 Actual	2024 Budget	2024 Actual To-Date	2024 Amended Prop Amended 2024	2024 Amnd Budget Notes
Show All Hide Unused						
5600-00 Non-Core Operational Expenses	**$ -**	**$ -**	**$ -**	**$ -**		
5000-72 Address Sign Expenses	$ -	$ 2,584	$ -	$ 192	$ 192	
5600-10 Grant Expenses	$ -	$ -	$ -	$ 8,032	$ 8,032	Grant from DFPC for High Vis Coats
5600-20 Deployment Expenses	$ -	$ -	$ -	$ 388	$ 388	
5600-30 Insurance Payout Expenses	$ -	$ -	$ -	$ 16,082	$ 16,082	Spend of the Insurance payment on repair parts
Total 5600-00 Non-Core Operational Expenses	**$ -**	**$ 2,584**	**$ -**	**$ 24,693**	**$ 24,694**	
Total Other Expenses				**$ 24,693**	**$ 29,870**	
Net Other Items		**$ -**	**$ -**	**$ 4,636**	**$ (540)**	
NET POSITION AFTER OTHER ITEMS	**$ 103,981**	**$ (360,168)**	**$ 20**		**$ (949)**	
CAPITAL FUNDS TOTAL						
Fund Balance - beginning of year	$ 191,260	$ 2,067,638	$ 1,718,896	$ 1,718,896	$ 1,718,896	
Prepaid Expenses / Budget Deficits / Spc Reserve		$ 101,084				
Reserved for Emergencies - TABOR (min 3% Op Ex)	$ 33,500	$ 28,500	$ 31,000	$ 31,000	$ 31,000	
Truck Fund	$ 600,000	$ 70,688	$ 220,688	$ 258,505	$ 192,288	
Station Improvement Fund	$ 667,061	$ 702,708	$ 852,708	$ 667,708	$ 895,008	
Radio System Fund	$ 24,398	$ 25,701	$ 43,201	$ 175,701	$ 44,901	
Bunker Gear Fund	$ 30,538	$ 22,931	$ 37,931	$ 172,931	$ 55,831	
SCBA Fund	$ 30,538	$ 42,699	$ 60,199	$ 60,199	$ 95,799	
Unreserved	$ 681,603	$ 724,585	$ 724,585	$ 724,585	$ 537,085	
Fund Balance - end of year	**$ 2,067,638**	**$ 1,718,896**	**$ 1,970,312**	**$ 2,090,629**	**$ 1,851,912**	