



Clifton Fire Protection District 2022 Adopted Budget

Clifton Fire Protection District Board of Directors

Robert Thomason, Board President

John Hall, Board Vice President

David Brito, Board Secretary

Michelle DeShazer, Board Director

Scott Stearns, Board Director

Administration

Charles K. Balke, Fire Chief

Charles Joe White, Deputy Fire Chief

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First Draft Presentation – August 17, 2021

Second Presentation – September 21, 2021

Third Presentation – October 19, 2021

Fourth Presentation – November 16, 2021

Final Presentation – December 14, 2021

Dear CFPD Board Directors,

I would first like to start by thanking each of you for your willingness to serve the Clifton community as a Board Director. The following information is intended to provide a brief recap as we are at the end of the fiscal year for 2021. In 2021 we have seen our community, state and country try to recover from the lingering and ongoing impacts of the COVID-19 pandemic. In 2020, we saw in-person meetings transition to virtual meetings and the fear of a country grow due to the unknown but are now seeing those in-person meetings return all with uncertainty on how long those will last. The continued threat of a return to lockdowns continues to loom as we experience new variants of COVID-19.

In 2020 we saw a decrease in calls for service of 5% attributed to people's fear of calling 911 and being hospitalized during COVID-19 pandemic. In 2021 we are still seeing fluctuating numbers of COVID patients due to infections from the initial virus and now it's variants. Our 2021 calls for service have increased by 12% year-to-date in comparison to 2020.

For the majority of the 2021 we continued to face resource challenges due to the struggles of the supply chain. Due to ongoing supply chain issues, this has impacted our ability to obtain the needed personal protective equipment to keep responders safe and reduce the spread of COVID-19, in addition to increased costs of supplies necessary to perform our duties of emergency response.

While we are thankful very few of our members were directly impacted by the virus, we were not immune to the impacts COVID-19 virus. This often resulted in having to take units out of service for extended periods of time to ensure both personnel and equipment were properly decontaminated. Due to the dedication of our staff, despite continued exposure to the virus, they continued to meet the demands of the profession and meet the needs of our community.

In February of 2021 we entered into a Memorandum of Understanding (MOU) with the Town of Palisade to ensure the efficient and effective administration and operation of the Town of Palisades fire department. This agreement has seen the Clifton Fire Protection District's Fire Chief and Deputy Fire Chief provide administrative and operational services to the Palisade Fire Department and personnel. The intention of this agreement is to form a future Fire Authority comprised of the Clifton Fire Protection District, the Town of Palisade and the Palisade Rural Fire Protection District. The goal of the Fire Authority is to provide a single service provider saving money, reducing the complexity of managing independent fire departments, and enhancing the ability of the agencies to plan and manage Emergency Services with the joint jurisdictional boundaries. It is anticipated that the formation of the Fire Authority could be completed by the end of 2022.

In June, we began the process of developing the 2022 budget. Every member of the organization was provided the opportunity to submit recommendations for what they felt were important needs of the organization, items to improve their ability to provide service to our community or to help reduce risk to our personnel. While not every budget request made it through the review process, all submittals were given a non-biased review.

At the end of August, we received our initial Assessed Valuation information from the Mesa County Assessor's office. This information is subject to change with the final Assessed Valuation being provided to us in December. Overall, we saw a 13.33% increase to our revenues due to increased property values and development within the Clifton Fire Protection District's boundaries. In 2006 the Clifton Fire Protection District Debruced which allows us to collect the full percentage of increased value in our area.

Some of the information received this year addresses the impacts of legislation that was passed in 2021. Examples of such legislative bills include Senate Bill 21-293 and House Bill 21-1312. These are immediate in their impacts as they effectively change the classifications of certain non-residential properties.

Throughout the budget development process, we have worked with our accounting firm, Value Enhancement, to ensure we are providing factual information based on their professional opinions and projections. Within those projections are an increase to the ambulance billing estimated which are partially due to the Board approved increase to the mileage rate and the increase in call volumes. The billing projection does not necessarily mean the district will collect the entire amount due to various insurance disallowable and associated fees.

This document is a representation of what we as the administrative staff believe to be a strong, realistic and appropriate budget that will allow us to meet the intent of our mission and the objectives of the organization. This presentation is still in the initial draft form as we are awaiting additional information.

We realize that the proposed expenditures are directly tied to available revenues. Due to this, the administrative staff is committed to continued monitoring of the district's financial sustainability now and into the future as we continue our endeavor of moving our organizational services forward.

Thank you,

Charles K. Balke

Charles K. Balke, M.S.
Fire Chief/Paramedic

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Introduction

The following document serves as the primary source of budget information for the Clifton Fire Protection District, Colorado. This document provides appropriation documents and information on the Fire District's government, its budget, and the services provided. The intention of this document is to inform the public about the Clifton Fire Protection District and the current financial plan.

General Information

The Clifton Fire Protection District was established as a Title 32 Special District in 1943. Special Districts in Colorado are local governments, i.e., political subdivisions of the state. The District is governed by a five-member Board of Directors that are elected from the property owners that reside in the Fire District. Their job is to watch over all the fiscal operations of the Department and advise the Fire Chief as to any policy decisions that affect the organizations' ability to achieve established goals.

The Fire Chief is hired by the Board of Directors and is responsible for the administration and operations of the District in accordance with the goals established by the Board of Directors. The Fire Chief works in cooperation with the Board of Directors to ensure the highest quality service is provided to the residents and visitors of the Clifton community.

The District utilizes a combination of staffing levels to provide emergency and non-emergency services to our community. This included career paid, part-time paid, and volunteer members all trained to if not above the necessary level of fire, medical and rescue requirements.

Annual Budget

C.R.S. 29-1-101 et seq. requires a budget for each special district is required to be submitted to the Division of Local Government on an annual basis. The budget must contain revenues, expenditures, and fund balances. Each budget must also contain a message of significant budget issues for the year, the basis of accounting, and any leases that the district is involved in. Current and past budgets are available for review at the Clifton Fire Protection District's Administrative Office, or at the Division of Local Government's Denver office. You will find a preliminary copy of the 2022 draft budget as **APPENDIX A**.

Basic Budget Calendar

In providing services to citizens, local governments determine which and what levels of services they provide through a budget process. Colorado local governments are required to prepare, adopt and file a budget with the Division annually. The budget calendar is a general listing of the deadlines for the budget, for an audit and for the property tax certification process. Some deadlines are not statutory, but reflect good budgeting practices. Below is a summary of appropriate dates:

- August 25th: New assessed values (preliminary) from County Assessor's Office.
- October 15th: Budget Officer must present a draft budget to governing body. A Budget Hearing is scheduled and draft is available for public review and comment
- December 10th: Final assessed values released from the County Assessor's Office
- December 15th: Budget must be adopted and mill levy set for property taxing entities. Certification of mill levy to county commissioners.

- January 31st: Budgets due to Division of Local Government via eFiling

Financial Information

The current mill levy for the Clifton Fire Protection District is set at 11.552 for property owners within the boundaries of the district. This mill levy amount was approved by the voters in the November 2017 election under ballot issue 5A. In November of 2018 we again went to the voters under ballot issue 6C to request to offset the impacts of the 1982 Gallagher Amendment effectively restricting our Rural Assessment Ratio at 7.26% for Residential Properties.

Each of these ballot issues allowed the Clifton Fire Protection District to improve our financial stability and make vital improvements to the organization through the purchase of new apparatus, equipment and improved wages for personnel.

The majority of revenue received by the Clifton Fire Protection District is through taxation and ambulance billing services. The tax revenues are based on Personal Property and Specific Ownership taxes. Other revenues sources include grant income, fees for permits, special deployment reimbursements and a County Public Safety Reimbursement along with other miscellaneous income.

In August we received our preliminary assessed valuation through the Mesa County Assessor's Office in the amount of \$216,412,070. This represents a \$25,454,220 or 11.76% increase from 2020. In December we received our final certified assessed valuation in the amount of \$216,546,192 which is an additional increase of \$1,549.38 for a total increase of \$25,452,671.38 or 13.40% increase in revenue.

Audits

In accordance with C.R.S. 29-1-601, the Clifton Fire Protection District has an annual audit performed by a certified public accountant and files a copy of the audit report with the Office of the State Auditor and retains copies of audits performed for each year which are available for review upon request. Audits are conducted in accordance with generally accepted auditing standards by an auditor, as defined in C.R.S. 29-1-602. Audits are due to the Office of the State Auditor by July 31st annually.

Going into 2022, the Clifton Fire Protection District's financial condition is stable and has a moderate capital reserve. Ensuring a healthy financial position is a priority of the Board of Directors and the Administration as we focus on providing excellent services to our residents.

Accounting

As with many Special Districts within the State of Colorado, the Clifton Fire Protection District prepares its financial statements on the modified accrual basis of accounting which means that revenues are recognized when they become measurable or available (cash basis), while expenditures are accounted for or recognized in the budgeting period incurred (accrual basis).

Legislative Impacts

In 2021 there were several legislative changes that pertain to property taxation. House Bill 21-1312 increase the exemption threshold on personal property accounts from \$7,900 to \$50,000. This means all personal property accounts that had a value of \$7,900 or more but below \$50,000

and were previously taxable are now exempt. The estimate for the assessed valued decrease to our organization is \$277,690 effective 2022.

The second significant legislative impact is that of Senate Bill 21-293. This bill was passed on June 21, 2021 in attempts to reduce the potential impact had Proposition 120 passed. Within the legislative act the assessment rate for both non-residential and residential properties will be adjusted for tax years 2022 and 2023. Furthermore, this bill split the residential property classification in multi-family housing and all other residential property. While this change will not impact the 2022 budget it will impact the 2023 and 2024 budgets.

Fund Categories

The Clifton Fire Protection District manages its annual budget through the use and management of budget fund categories. The fund categories represent the financial areas of focus for the District. The fund categories for the Clifton Fire Protection District include;

- Fund Balance
- Revenues
- Expenditures

Fund Balance

In developing the budget for the upcoming year, the need to ensure the organization continues to operate without deficit it is critical that we maintain a minimum amount of funding to cover the monthly expenditures of the first month and a half before we start receiving our tax disbursements from Mesa County. The fund balance is an estimate of those expenditures and is carried over from the prior year.

Revenues

The Clifton Fire Protection District collects operational revenue through a combination of voter approved taxation, ambulance billing, grants and other sources of supplemental income. These are estimated based on assessed valuations and projections of service. If the revenues are less than the expenditures will be reduced. If revenues happen to be more than projected then based on where they originate, they can either be spent in the current year or rolled into the next years fund balance or capital improvement fund.

Expenditures

The expenditure fund category is where the district accounts for the expenditure of anticipated revenues received for the fiscal year. Within this fund category are subcategories consisting of;

- Administration
- Operations
- Fuel/Repairs/Maintenance
- Communications
- Other Fees
- Capital Projects
- Additional Expenditures

Line-items

Line-items are estimated financial allocations within fund categories. Projects within a specific fund category are accounted and/or budgeted for. For example, these may include the purchase

of new equipment resulting in an increase/decrease from year to year based on the needs of the organization at the time and in anticipation of future needs.

Line-items may fluctuate within the fiscal year as these are based on estimates, provided they do not cause an over expenditure of the fund category in which they are under. In accordance with C.R.S. 29-1-102(10) transfers of funds may be transferred from one line item in the budget to another within the fund without having to do a statutory budgetary amendment.

Capital Reserve Funds

Prior to 2018 the Clifton Fire Protection District operated without a Capital Reserve Account. This meant that every year the budget was spent to zero. This spending also resulting in the District having to operate the first quarter with a line of credit through the District's bank, Colorado National Bank.

In 2017, after the budget was restructured, the District was no longer reliant on a line of credit through the bank. For the first time in half a decade, if not longer, the organization started the fiscal year in the black and did not have to borrow any funds to cover financial liabilities.

At year end of 2017 the District was able to establish a Capital Reserve account. It started with \$80,000 being allocated among four separate Capital Categories; Operational Contingency, Facility Improvements/Construction, Apparatus/Equipment, Capital Reserve. This was established through a separate bank, Banks of Colorado, in order to ensure separation of funds. These funds while allocated can be utilized for any of the categories and/or any unforeseen event. The intention is to keep it separate from Operational Funding.

The District has budgeted for Fund Transfers from the General Fund into the Capital Fund. It is the intention of the District to maintain a Capital Fund Balance in addition to the 3% required TABOR requirements. The target goal of the district is to maintain an Operational Contingency sufficient to cover three months of Operational Costs. Funds beyond that are intended for future capital improvements outside normal annual budgetary costs such as; the replacement of apparatus, large equipment purchases such as self-contained breathing apparatus (SCBA) etc. At the end of 2021 the Capital Fund Balance is estimated at \$1,237,610.00

Capital Improvement Plan

A separate Capital Improvement Plan (CIP) was adopted at the October 19, 2021 Regular Board Meeting. The CIP includes a contribution proposal with anticipation of increased expenses required in order to maintain sufficient funding for Operational Contingency. It is understood that this is a dynamic document and will change over time based on a multitude of variables.

The CIP outlines anticipated expenditures for large value items such as apparatus and equipment i.e., Self-Contained Breathing Apparatus (SCBA), compressor stations, cardiac monitors, etc. Many of these items will be sought through grant attempts to aid in offsetting the cost to the district.

Compensation Plan

In 2021, the Administration worked with the Board of Directors to develop and adopt a reasonable compensation system for the personnel employed by the Clifton Fire Protection

District. The Employee Compensation Plan is intended to establish a reasonable compensation scale for fulltime employees of the Clifton Fire Protection District.

Step-Increase

Based on direction from the Board of Directors a salary scale was developed consisting of 20% over ten years with 2% - 2.5% per step. In order to receive a step-increase the employee must have a satisfactory annual evaluation with no personnel write-ups within the year.

Grade-Increase

This plan implements a grade system to provide a quick reference on potential compensation. The grade increases as it relates to qualifications and professional development in conjunction with promotions with three grades for Firefighter and Lieutenant, two grades for Captain and a single grade for Deputy Fire Chief. Each advancement in grade equates to a 3% increase in compensation.

Salary Separation

Over the past several years it has been determined that a need for separation in salaries is necessary. The 2022 budget reflects a reasonable yet affordable separation in salary between promoted positions of Captain and Lieutenant based on qualifications and time in service.

Furthermore, there are non-officer positions that are beyond the salary scale timeline established by the Board of Directors. Therefore, those positions will see minimal percent increases.

Employee Benefits

Each year employee benefits are a topic of concern and have varied over the years. For 2021 the Board of Directors opted to not make any changes to the contribution amounts but did establish that for 2022 a new benefits plan will be developed. In order to do so, there will be early discussion on what revisions the Board of Directors would like to establish. For 2021 the following Employee Benefits are offered.

Healthcare Benefits

Being able to offer quality benefits to employees is one of the more significant recruitment and retention aspects for any employer. The Clifton Fire Protection District recognizes that the members of our organization are the most significant resource we have and as such offer basic benefits of healthcare coverage and retirement contributions.

The Board of Directors for the Clifton Fire Protection District authorizes the benefits offered and provided to fulltime employees of the district. Over the years the healthcare benefits offered have changed to meet the needs of the employees while remaining fiscally responsible to the taxpayers.

For 2021 the district is paying approximately 79% of the healthcare benefits for the employee. The monthly healthcare benefit contribution on behalf of the district is:

- Employee Only - \$470.00
- Employee + Child - \$860.00
- Employee + Spouse - \$940.00
- Employee + Family - \$1,340.00

The employee has the opportunity to select one of five plans with the employee paying the difference between the premium and district contribution. Some plans are more expensive effectively costing the employee more.

The district also pays 100% toward both Vision and Dental plans for both the employee and their dependents.

Retirement

The district is a member of the Fire and Police Pension Association (FPPA) of Colorado. This is a Statewide Defined Benefit Plan. The employee is eligible to collect on this retirement after 25 years of service and reaching age 55. Under this retirement system both the District and the Employee make contributions to the retirement fund. The district contributes 8.5% of an employee's gross salary while the employee contributes at a higher rate, currently at 11.5%. By the year 2022 the employee contribution will be 12% of their gross salary. The district contribution will continue to increase at a rate of .5% per year until 2030 when it reaches 13% for a total combined contribution of 25%.

In addition to this, the district contributes to the Death and Disability at 3% of the employee's base salary.

Future Outlook

As the district moves forward there are few areas of concern, we will need to keep on the forefront of our minds that have the potential to impact the organization.

Board Elections

In May of 2022 we will have a Board Director Election for two Directors with at least one Director being term limited. This can be a costly endeavor and we will need to consider the option of a coordinated election with other Title 32 Districts and/or with Mesa County. The cost for prior years of participating in a coordinated election has been utilized for the 2022 budget.

Legislative Issues

As previously mentioned, Senate Bill 21-293 made some changes concerning property taxation establishing subclasses of residential and nonresidential properties for the 2022 and 2023 tax years. There is also a deduction in the assessment rate for property classified as agricultural and/or renewable energy production. This will create a reduction in the assessment rates for a two-year period then return to the current rates. In 2021 Proposition 120 was on the ballot that would have made this reduction permanent. Fortunately, this proposition failed but we can anticipate further attempts at such legislation.

COVID-19 Variants

As many of us are aware new variants are continuing to emerge. The most current is the Omicron which very little is known at this time. The World Health Organization has stated this variant is of concern as its risks posed are very high due to the potential of being more transmissible and less susceptible to existing vaccines.

As the potential of the current variants and the future variants we will need to continue to monitor how each of these will impact our organization and services.

Supply Chain

Over the past two years we have experienced the impacts of a backed-up supply chain. The demand for products has also created an increase in the cost of supplies. Again, we are uncertain to exactly how this will impact our ordering and service delivery. Therefore, we continue to monitor the situation and adapt to the current complications and increased costs.

Pending Retirements

While a majority of our personnel are still relatively early in their careers, we have a few that are approaching their retirement eligibility. We do not have any firm dates in which individuals will be retiring, but we can expect to see these to take place over the next couple of years.

With each retirement, we will need to fill these vacancies. As such we have implemented a mentoring plan for those individuals looking to advance in their careers. Not all of the retirements will necessarily be those of officers, but none the less they are vital positions within our organization.

APPENDIX A

| | | | 2020 Actual | 2021 Adopted | 2022 Proposed |
|-----------------------------------|---|--|-------------------|-------------------|--------------------------|
| <u>ASSESSED EVALUATION</u> | | | \$ 189,060,170.00 | \$ 190,957,850.00 | \$ 216,546,192.00 |
| <u>BEGINNING BALANCE</u> | | | \$ 314,423.41 | \$ 350,000.00 | \$ 350,000.00 |
| | | | | | |
| <u>INCOME</u> | | | | | |
| 4010 | General Property Tax | | \$ 2,071,293.11 | \$ 2,205,945.08 | \$ 2,501,541.61 |
| 4020 | Specific Ownership Tax | | \$ 309,442.93 | \$ 250,000.00 | \$ 275,000.00 |
| 4035 | Delinquent Tax & Penalty | | \$ 144.87 | \$ - | \$ - |
| 4040 | Tax Abatements/Refunds | | \$ (333.89) | \$ - | \$ - |
| 4060 | Vet/Senior Homestead Ex | | \$ 109,052.30 | \$ 100,000.00 | \$ 110,000.00 |
| 4100 | Ambulance Income | | \$ 2,503,002.72 | \$ 2,250,000.00 | \$ 2,700,000.00 |
| 4110 | Interest Income | | \$ 16,418.90 | \$ 20,000.00 | \$ 18,000.00 |
| 4130 | Donation | | \$ 120.00 | \$ 1,200.00 | \$ 1,000.00 |
| 4135 | Impact Assistance | | \$ - | \$ 250.00 | \$ - |
| 4140 | Grant Income | | \$ 16,418.90 | \$ 5,000.00 | \$ 363,000.00 |
| 4200 | Other Income | | | | |
| | 4200.1 Other Misc. Income | | \$ 52,248.72 | \$ 25,000.00 | \$ 40,000.00 |
| | 4200.3 Fees/Permits | | \$ 8,768.96 | \$ 7,000.00 | \$ 7,000.00 |
| | 4200.4 School District 51 Reimbursement | | \$ - | \$ - | \$ 8,500.00 |
| | 4200.5 Palisade MOU Payments | | \$ - | \$ - | \$ 60,000.00 |
| 4205 | Public Safety Reimbursement | | \$ 133,577.10 | \$ 125,000.00 | \$ 130,000.00 |
| 4210 | Deployment Reimbursement | | \$ 32,191.75 | \$ - | \$ - |
| 4215 | State Pension Contribution | | \$ 17,000.00 | \$ 17,000.00 | \$ 17,000.00 |
| 4220 | Supplemental Reimbursement | | \$ 16,274.28 | \$ 150,000.00 | \$ 25,000.00 |
| | | | \$ 5,285,620.65 | \$ 5,156,395.08 | \$ 6,256,041.61 |
| <u>TOTAL REVENUES</u> | | | \$ 5,600,044.06 | \$ 5,506,395.08 | \$ 6,606,041.61 |
| | | | | | |
| <u>EXPENSE</u> | | | | | |
| 5000 | Administration | | | | \$ 2,645,090.00 |
| 5010 | Wages | | | | |
| | 5010.1 Administration | | \$ 208,084.93 | \$ 224,000.00 | \$ 227,500.00 |
| | 5010.2 Board of Directors | | \$ 4,500.00 | \$ 4,500.00 | \$ 4,500.00 |
| | 5010.3 Officers | | \$ 390,821.00 | \$ 464,145.00 | \$ 493,000.00 |
| | 5010.4 Fulltime Firefighters | | \$ 812,125.60 | \$ 751,875.00 | \$ 772,000.00 |
| | 5010.5 Part-time Firefighters | | \$ 236,452.50 | \$ 295,000.00 | \$ 333,000.00 |
| | 5010.6 Volunteer Reimbursement | | \$ 16,525.00 | \$ - | \$ - |
| | 5010.7 Overtime | | \$ 30,378.08 | \$ 40,000.00 | \$ 40,000.00 |
| | 5010.9 Deployment Wages | | \$ 61,751.47 | \$ - | \$ - |
| | | | \$ 1,760,638.58 | \$ 1,779,520.00 | \$ 1,870,000.00 |

| | | | | | |
|-------------|--------------------------------|---------------|---------------|----------------------|--|
| 5020 | Benefits | | | | |
| 5020.1 | Health Insurance | \$ 254,420.07 | \$ 269,000.00 | \$ 296,000.00 | |
| 5020.2 | Retirement Full-time | \$ 141,277.64 | \$ 176,000.00 | \$ 190,200.00 | |
| 5020.3 | Retirement Volunteer | \$ 17,000.00 | \$ 17,000.00 | \$ 17,000.00 | |
| 5020.6 | EAP | \$ 1,169.28 | \$ 1,350.00 | \$ 1,600.00 | |
| 5020.7 | State Pension Contribution | \$ 17,000.00 | \$ 17,000.00 | \$ 17,000.00 | |
| | | \$ 430,866.99 | \$ 480,350.00 | \$ 521,800.00 | |
| 5030 | Payroll Expenses | | | | |
| 5030.1 | PR Taxes - CO SUTA | \$ 5,035.28 | \$ 5,600.00 | \$ 5,500.00 | |
| 5030.2 | FICA | \$ 43,182.64 | \$ 48,000.00 | \$ 49,440.00 | |
| 5030.3 | Payroll Contract | \$ 8,800.00 | \$ 10,500.00 | \$ 10,500.00 | |
| 5030.4 | Misc. Payroll Expense | \$ 0.12 | \$ - | \$ - | |
| | | \$ 57,018.04 | \$ 64,100.00 | \$ 65,440.00 | |
| 5040 | Office Expenses | | | | |
| 5040.1 | Dues & Subscriptions | \$ 8,232.74 | \$ 7,000.00 | \$ 4,500.00 | |
| 5040.2 | Legal | \$ 14,979.00 | \$ 15,000.00 | \$ 19,800.00 | |
| 5040.25 | Accounting & Auditing | \$ 5,700.00 | \$ 6,500.00 | \$ 6,500.00 | |
| 5040.3 | District Insurance | \$ 19,630.00 | \$ 75,000.00 | \$ 71,000.00 | |
| 5040.4 | Postage | \$ 719.83 | \$ 1,000.00 | \$ 1,080.00 | |
| 5040.5 | Computers/Software | \$ 9.99 | \$ - | \$ - | |
| 5040.6 | Printing/Advertising | \$ 1,790.47 | \$ 1,800.00 | \$ 2,400.00 | |
| 5040.7 | Service Agreements | \$ 38,390.58 | \$ 50,000.00 | \$ 53,900.00 | |
| 5040.8 | Equipment/Maintenance | \$ 140.54 | \$ 18,500.00 | \$ 8,770.00 | |
| 5040.9 | Office Supplies/Misc. Supplies | \$ 3,917.28 | \$ 2,500.00 | \$ 4,900.00 | |
| 5040.10 | Election Expenses | \$ 421.49 | \$ - | \$ 15,000.00 | |
| | | \$ 93,931.92 | \$ 177,300.00 | \$ 187,850.00 | |
| 5100 | Operations | | | \$ 319,960.00 | |
| 5110 | Clothing Allowance | | | | |
| 5110.1 | Administration | \$ 744.15 | \$ 750.00 | \$ 990.00 | |
| 5110.2 | Full-time Firefighters | \$ 8,661.50 | \$ 7,200.00 | \$ 9,575.00 | |
| 5110.3 | Part-time/Volunteer | \$ - | \$ 7,000.00 | \$ 9,435.00 | |
| 5110.4 | Academy | \$ 1,036.20 | \$ - | \$ 6,700.00 | |
| | | \$ 10,441.85 | \$ 14,950.00 | \$ 26,700.00 | |
| 5120 | Personal Protective Equipment | | | | |
| 5120.1 | Firefighting | \$ 21,882.46 | \$ 28,000.00 | \$ 27,875.00 | |
| 5120.2 | Emergency Medical | \$ 9,988.99 | \$ 8,500.00 | \$ 9,285.00 | |
| | | \$ 31,871.45 | \$ 36,500.00 | \$ 37,160.00 | |
| 5130 | Fire Operating Supplies | | | | |
| 5130.1 | Hose/Nozzles/Adaptors/Etc. | \$ 41.06 | \$ 6,000.00 | \$ 5,630.00 | |
| 5130.2 | Firefighting Tools & Equipment | \$ 29,867.38 | \$ 30,000.00 | \$ 24,410.00 | |

| | | | | | | | | |
|------|---------|----------------------------------|----|------------|----|-----------|----|------------------|
| | 5130.3 | Technical Rescue | \$ | - | \$ | - | \$ | - |
| | 5130.4 | Wildland Urban Interface | \$ | - | \$ | - | \$ | - |
| | 5130.5 | Wildland Equip/Supplies | \$ | - | \$ | - | \$ | - |
| | 5130.7 | Special Ops Equip/Supplies | \$ | 8,991.09 | \$ | 10,000.00 | \$ | 16,063.00 |
| | 5130.8 | Supplies Other | \$ | 271.44 | \$ | - | \$ | - |
| | | | \$ | 39,170.97 | \$ | 46,000.00 | \$ | 46,103.00 |
| 5140 | | Operating Supplies EMS | | | | | | |
| | 5140.1 | Medications/Oxygen Supplies | \$ | 12,028.28 | \$ | 13,000.00 | \$ | 15,300.00 |
| | 5140.2 | Disposable Supplies | \$ | 56,334.18 | \$ | 64,000.00 | \$ | 65,000.00 |
| | 5140.3 | Non-Disposable Supplies | \$ | 14,138.32 | \$ | 7,000.00 | \$ | 7,200.00 |
| | 5140.4 | Misc. Supplies | \$ | (1,125.11) | \$ | - | \$ | - |
| | | | \$ | 81,375.67 | \$ | 84,000.00 | \$ | 87,500.00 |
| 5150 | | Travel/Training | | | | | | |
| | 5150.1 | Fire Conferences/Courses | \$ | 1,920.34 | \$ | 10,000.00 | \$ | 8,500.00 |
| | 5150.2 | Fire Training Supplies/Materials | \$ | 2,309.58 | \$ | 3,500.00 | \$ | 3,500.00 |
| | 5150.3 | Fire Travel/Lodging Expenses | \$ | 126.89 | \$ | 5,500.00 | \$ | 5,500.00 |
| | 5150.4 | EMS Conference/Courses | \$ | 10,435.29 | \$ | 10,000.00 | \$ | 17,412.00 |
| | 5150.5 | EMS Training Supplies/Materials | \$ | 123.00 | \$ | 5,000.00 | \$ | 5,000.00 |
| | 5150.6 | EMS Travel/Lodging Expenses | \$ | - | \$ | 2,500.00 | \$ | 1,500.00 |
| | 5150.11 | Administration Classes | \$ | 276.00 | \$ | 3,500.00 | \$ | 2,500.00 |
| | 5150.12 | Admin Travel/Lodging Expenses | \$ | - | \$ | 2,500.00 | \$ | 2,000.00 |
| | | | \$ | 15,191.10 | \$ | 42,500.00 | \$ | 45,912.00 |
| 5160 | | Station Operation | | | | | | |
| | 5161 | Utilities | | | | | | |
| | 5161.1 | Gas & Electric | \$ | 10,363.80 | \$ | 13,000.00 | \$ | 12,900.00 |
| | 5161.2 | Water/Trash/Sanitation | \$ | 1,959.86 | \$ | 3,000.00 | \$ | 4,200.00 |
| | 5161.3 | Telephone/Cable | \$ | 8,566.32 | \$ | 9,000.00 | \$ | 9,000.00 |
| | | | \$ | 20,889.98 | \$ | 25,000.00 | \$ | 26,100.00 |
| | 5165 | Cleaning Supplies | | | | | | |
| | | Station Cleaning Supplies | \$ | 3,310.44 | \$ | 3,800.00 | \$ | 3,800.00 |
| | | | \$ | 3,310.44 | \$ | 3,800.00 | \$ | 3,800.00 |
| 5170 | | Station Maintenance | | | | | | |
| | 5170.1 | Chairs/Tables/Etc. | \$ | 589.44 | \$ | 1,500.00 | \$ | 4,500.00 |
| | 5170.2 | Appliances/Etc. | \$ | 2,287.86 | \$ | 5,000.00 | \$ | 8,650.00 |
| | | | \$ | 2,877.30 | \$ | 6,500.00 | \$ | 13,150.00 |
| 5180 | | Public Education/Prevention | | | | | | |
| | 5180.1 | Prevention/Education | \$ | 2,451.17 | \$ | 1,800.00 | \$ | 1,800.00 |
| | 5180.2 | Supplies & Materials-Prevent | \$ | - | \$ | - | \$ | - |
| | 5180.3 | Supplies & Materials-Invest | \$ | - | \$ | - | \$ | - |
| | 5180.5 | Public Events | \$ | 13.14 | \$ | 250.00 | \$ | 250.00 |
| | 5180.6 | Fire Investigation | \$ | 25.91 | \$ | 500.00 | \$ | 225.00 |
| | 5180.7 | Fire Inspection | \$ | - | \$ | 250.00 | \$ | 150.00 |
| | | | \$ | 2,490.22 | \$ | 2,800.00 | \$ | 2,425.00 |

| | | | | | | |
|--------|--------------------------------|----|-----------|----|-----------|--------------|
| 5190 | Recruitment & Retention | | | | | |
| 5190.1 | Medical Physicals/Vaccinations | \$ | 21,141.98 | \$ | 22,000.00 | \$ 27,070.00 |
| 5190.2 | Member Recognition/Awards | \$ | 911.73 | \$ | 4,200.00 | \$ 3,500.00 |
| 5190.3 | Health & Wellness Equip/Supp | \$ | 1,388.37 | \$ | 1,500.00 | \$ 540.00 |
| | | \$ | 23,442.08 | \$ | 27,700.00 | \$ 31,110.00 |

| | | | | | | |
|-------------|---|--|--|--|-----------|------------------|
| 5300 | Fuel/Oil/Repairs & Maintenance | | | | \$ | 88,355.00 |
|-------------|---|--|--|--|-----------|------------------|

| | | | | | | |
|--------|-------------------------|----|----------|----|----------|-------------|
| 5310 | Small Tools & Equipment | | | | | |
| 5310.1 | Fuel | \$ | 12.99 | \$ | 200.00 | \$ 180.00 |
| 5310.2 | Maintenance & Repair | \$ | (799.33) | \$ | 5,000.00 | \$ 4,800.00 |
| 5310.3 | Equipment Testing | \$ | 1,765.81 | \$ | 3,500.00 | \$ 3,825.00 |
| | | \$ | 979.47 | \$ | 8,700.00 | \$ 8,805.00 |

| | | | | | | | |
|--------|------------------------------|----|-----------|----|-----------|----|-----------|
| 5320 | Apparatus | | | | | | |
| 5320.1 | Fuel - Fire Apparatus | \$ | 3,790.33 | \$ | 6,500.00 | \$ | 5,000.00 |
| 5320.2 | Fuel - Ambulance | \$ | 12,576.49 | \$ | 12,500.00 | \$ | 18,500.00 |
| 5320.3 | Maintenance/Repair - Fire | \$ | 15,970.50 | \$ | 20,000.00 | \$ | 16,800.00 |
| 5320.4 | Maintenance/Repair-Ambulance | \$ | 6,067.88 | \$ | 10,000.00 | \$ | 10,800.00 |
| 5320.5 | Apparatus Testing | \$ | 1,174.45 | \$ | 3,500.00 | \$ | 3,250.00 |
| 5320.6 | Fuel - Support Vehicle | \$ | 4,209.30 | \$ | 4,000.00 | \$ | 7,800.00 |
| 5320.7 | Maintenance/Repair-Support | \$ | 10,555.49 | \$ | 5,500.00 | \$ | 9,000.00 |
| | | \$ | 54,344.44 | \$ | 62,000.00 | \$ | 71,150.00 |

| | | | | | | | |
|---------|----------------------------|----|-----------|----|-----------|----|----------|
| 5330 | Station/Grounds Repair | | | | | | |
| 5330.1 | Machine Maintenance/Repair | \$ | 279.88 | \$ | 1,500.00 | \$ | 1,600.00 |
| 5330.2 | Grounds Maintenance/Repair | \$ | 1,000.94 | \$ | 500.00 | \$ | 600.00 |
| 5330.3 | Station Tools & Equipment | \$ | - | \$ | - | \$ | 1,200.00 |
| 5330.4 | Furniture/Etc. | \$ | - | \$ | - | \$ | - |
| 5330.4b | Chairs/Tables/Etc. | \$ | - | \$ | - | \$ | - |
| 5330.4c | Misc. Items | \$ | - | \$ | - | \$ | - |
| 5330.5 | Station Maintenance/Repair | \$ | 15,050.74 | \$ | 15,000.00 | \$ | 5,000.00 |
| | | \$ | 16,331.56 | \$ | 17,000.00 | \$ | 8,400.00 |

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|-------------|-----------------------|--|--|--|-----------|-------------------|
| 5500 | Communications | | | | \$ | 143,282.00 |
|-------------|-----------------------|--|--|--|-----------|-------------------|

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|------|--------------------|----------------------|----|------------|----|------------|----|------------|
| 5510 | Dispatch Fees | | \$ | 115,905.00 | \$ | 114,500.00 | \$ | 125,722.00 |
| | | | \$ | 115,905.00 | \$ | 114,500.00 | \$ | 125,722.00 |
| 5520 | Radios & Equipment | | | | | | | |
| | 5520.1 | Maintenance & Repair | \$ | 1,182.50 | \$ | 1,500.00 | \$ | 1,500.00 |
| | 5520.2 | Replacement | \$ | 21,950.00 | \$ | 20,000.00 | \$ | 16,060.00 |
| | | | \$ | 23,132.50 | \$ | 21,500.00 | \$ | 17,560.00 |

| | | | | | | |
|-------------|-------------------|--|--|--|-----------|---------------------|
| 5700 | Other Fees | | | | \$ | 2,353,000.00 |
|-------------|-------------------|--|--|--|-----------|---------------------|

| | | | | | | | |
|------|---------------|----|-----------|----|-----------|----|-----------|
| 5710 | Treasurer Fee | \$ | 43,664.75 | \$ | 48,000.00 | \$ | 50,400.00 |
|------|---------------|----|-----------|----|-----------|----|-----------|

| | | | | | | | |
|--------|--------------------------------|----|--------------|----|--------------|----|--------------|
| | | \$ | 43,664.75 | \$ | 48,000.00 | \$ | 50,400.00 |
| 5720 | Grants Match | | | | | | |
| 5720.1 | EMS System Grants | \$ | - | \$ | - | \$ | 126,000.00 |
| 5720.2 | Fire Service Grants | \$ | - | \$ | 5,000.00 | \$ | 25,000.00 |
| 5720.5 | Equipment/Facility Grants | \$ | - | \$ | - | \$ | - |
| | | \$ | - | \$ | 5,000.00 | \$ | 151,000.00 |
| 5730 | Ambulance Fees | | | | | | |
| 5730.1 | Medicare/Medicaid Disallowable | \$ | 1,492,737.61 | \$ | 1,410,000.00 | \$ | 1,692,000.00 |
| 5730.2 | Accounts to Collections | \$ | 279,852.48 | \$ | 200,000.00 | \$ | 240,000.00 |
| 5730.4 | Ambulance Billing | \$ | 71,132.84 | \$ | 70,000.00 | \$ | 84,000.00 |
| 5730.5 | Accounts Uncollectible | \$ | 138,578.31 | \$ | 98,000.00 | \$ | 117,600.00 |
| 5730.6 | Mesa County Transport Fee | \$ | 10,320.00 | \$ | 15,000.00 | \$ | 18,000.00 |
| | | \$ | 1,992,621.24 | \$ | 1,793,000.00 | \$ | 2,151,600.00 |

| | | | | | | | |
|-------------|-------------------------|--|--|--|--|-----------|-------------------|
| 6000 | Capital Projects | | | | | \$ | 444,000.00 |
|-------------|-------------------------|--|--|--|--|-----------|-------------------|

| | | | | | | | |
|--------|-----------------------------|----|-----------|----|-----------|----|------------|
| 6010 | Lease Purchase | | | | | | |
| 6010.1 | Ladder Truck | \$ | 55,781.84 | \$ | 56,000.00 | \$ | 56,000.00 |
| | | \$ | 55,781.84 | \$ | 56,000.00 | \$ | 56,000.00 |
| 6020 | Grant Projects | | | | | | |
| 6020.4 | Misc. Grant Projects | \$ | - | \$ | - | \$ | - |
| 6020.5 | Medical Equipment/Apparatus | \$ | - | | | \$ | 126,000.00 |
| 6020.6 | Fire Equipment/Apparatus | \$ | - | \$ | 5,000.00 | \$ | 237,000.00 |
| | | \$ | - | \$ | 5,000.00 | \$ | 363,000.00 |
| 6040 | Capital Equipment | | | | | | |
| 6040.1 | Vehicles/Equipment | | | \$ | - | \$ | - |
| 6040.2 | Facilities/Grounds/Other | \$ | - | \$ | 10,000.00 | \$ | 25,000.00 |
| | | \$ | - | \$ | 10,000.00 | \$ | 25,000.00 |

| | | | | | | | |
|-------------|----------------------------|--|--|--|--|-----------|-------------------|
| 7000 | Additional Expenses | | | | | \$ | 530,010.61 |
|-------------|----------------------------|--|--|--|--|-----------|-------------------|

| | | | | | | | |
|------|------------------------------------|----|------------|----|------------|----|-------------------|
| 7010 | Operational Contingency | \$ | 306,000.00 | \$ | 15,321.00 | \$ | 50,000.00 |
| 7011 | Facility Improvements/Construction | \$ | - | \$ | 10,000.00 | \$ | 20,000.00 |
| 7015 | Apparatus & Equipment | \$ | 34,000.00 | \$ | 274,679.00 | \$ | 260,000.00 |
| 7040 | Capital Projects | \$ | - | \$ | - | \$ | 10,000.00 |
| | | \$ | 340,000.00 | \$ | 300,000.00 | \$ | 340,000.00 |
| 7050 | Mandatory TABOR 3% | \$ | - | \$ | 156,951.60 | \$ | 190,010.61 |
| | | \$ | - | \$ | 156,951.60 | \$ | 190,010.61 |

| | | | | | | | |
|------------------------------|--|----|--------------|----|--------------|----|---------------------|
| <u>TOTAL REVENUES</u> | | \$ | 5,600,044.06 | \$ | 5,506,395.08 | \$ | 6,606,041.61 |
|------------------------------|--|----|--------------|----|--------------|----|---------------------|

| | | | | | | | |
|---|--|----|------------|----|------------|----|------------------|
| <u>2022 Projected Carry Over</u> | | \$ | 383,766.67 | \$ | 117,723.48 | \$ | 82,344.00 |
|---|--|----|------------|----|------------|----|------------------|

| | | | |
|----------------------------------|------------------------|------------------------|------------------------|
| <u>TOTAL EXPENDITURES</u> | \$ 5,216,277.39 | \$ 5,388,671.60 | \$ 6,523,697.61 |
|----------------------------------|------------------------|------------------------|------------------------|

CAPITAL FUNDS ACCOUNT

| | <u>2020 Actual</u> | <u>2021 Adopted</u> | <u>2022 Proposed</u> |
|-----------------------------------|---------------------------|----------------------------|-----------------------------|
| <u>BEGINNING BALANCE</u> | \$ 594,320.00 | \$ 934,320.00 | \$ 1,234,320.00 |
| <u>CONTRIBUTION AMOUNT</u> | \$ 340,000.00 | \$ 300,000.00 | \$ 340,000.00 |
| <u>EXPENDITURE</u> | \$ - | \$ - | \$ 440,000.00 |
| <u>FUND TOTAL</u> | \$ 934,320.00 | \$ 1,234,320.00 | \$ 1,134,320.00 |

2022 Percent of Budget

| <u>EXPENSE CATEGORY</u> | <u>SUBCATEGORY</u> | <u>BUDGET AMOUNT</u> | <u>PERCENT OF BUDGET</u> |
|---|-------------------------------|--------------------------|--------------------------|
| BEGINNING BALANCE | | \$ 350,000.00 | 5.30% |
| TAX REVENUE | | \$ 2,886,541.61 | 43.70% |
| AMBULANCE REVENUE | | \$ 2,700,000.00 | 40.87% |
| OTHER REVENUE | | \$ 669,500.00 | 10.13% |
| TOTAL REVENUES | | \$ 6,606,041.61 | 100.00% |
| Administration | | \$ 2,645,090.00 | 40.04% |
| | Wages | \$ 1,870,000.00 | 28.31% |
| | Benefits | \$ 521,800.00 | 7.90% |
| | Payroll Expenses | \$ 65,440.00 | 0.99% |
| | Office Expenses | \$ 187,850.00 | 2.84% |
| Operations | | \$ 319,960.00 | 4.84% |
| | Clothing Allowance | \$ 26,700.00 | 0.40% |
| | Personal Protective Equipment | \$ 37,160.00 | 0.56% |
| | Fire Operating Supplies | \$ 46,103.00 | 0.70% |
| | Operating Supplies EMS | \$ 87,500.00 | 1.32% |
| | Travel/Training | \$ 45,912.00 | 0.70% |
| | Station Operation | \$ 26,100.00 | 0.40% |
| | Cleaning Supplies | \$ 3,800.00 | 0.06% |
| | Station Maintenance | \$ 13,150.00 | 0.20% |
| | Public Education/Prevention | \$ 2,425.00 | 0.04% |
| | Recruitment & Retention | \$ 31,110.00 | 0.47% |
| Fuel/Oil/Repairs & Maintenance | | \$ 88,355.00 | 1.34% |
| | Small Tools & Equipment | \$ 8,805.00 | 0.13% |
| | Apparatus | \$ 71,150.00 | 1.08% |
| | Station/Grounds Repair | \$ 8,400.00 | 0.13% |
| Communications | | \$ 143,282.00 | 2.17% |
| | Dispatch Fees | \$ 125,722.00 | 1.90% |
| | Radios & Equipment | \$ 17,560.00 | 0.27% |
| Other Fees | | \$ 2,353,000.00 | 35.63% |
| | Treasurer Fees | \$ 50,400.00 | 0.76% |
| | Grants Match | \$ 151,000.00 | 2.29% |
| | Ambulance Fees | \$ 2,115,600.00 | 32.03% |

| | | | |
|-----------------------------|-----------|-------------------|--------------|
| Capital Projects | \$ | 444,000.00 | 6.72% |
| Lease Purchase | \$ | 56,000.00 | 0.85% |
| Grant Projects | \$ | 363,000.00 | 5.50% |
| Capital Equipment | \$ | 25,000.00 | 0.38% |
| Additional Expenses | \$ | 529,932.61 | 8.02% |
| Capital Improvement Funding | \$ | 340,000.00 | 5.15% |
| TABOR | \$ | 190,010.61 | 2.88% |