

RESOLUTION
TO ADOPT 2022 BUDGET, APPROPRIATE SUMS OF MONEY,
AND AUTHORIZE THE CERTIFICATION OF THE TAX LEVY
SOUTH ADAMS COUNTY FIRE PROTECTION DISTRICT

A RESOLUTION SUMMARIZING REVENUES AND EXPENDITURES FOR EACH FUND, ADOPTING A BUDGET, LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2022 TO HELP DEFRAY THE COSTS OF GOVERNMENT, AND APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN FOR THE SOUTH ADAMS COUNTY FIRE PROTECTION DISTRICT, ADAMS COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2022, AND ENDING ON THE LAST DAY OF DECEMBER, 2022,

WHEREAS, the Board of Directors of the South Adams County Fire Protection District has authorized its consultants to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, the proposed budget has been submitted to the Board of Directors of the District for its consideration; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was available for inspection by the public at a designated public office, a public hearing was held on December 7, 2021 and interested electors were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves or fund balances so that the budget remains in balance, as required by law; and

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$22,039,849; and

WHEREAS, the Board of Directors finds that it is required to temporarily lower the operating mill levy to render a refund for \$0; and

WHEREAS, the amount of money necessary to balance the budget for voter-approved bonds and interest is \$0; and

WHEREAS, the amount of money necessary to balance the budget for contractual obligation purposes from property tax revenue as approved by voters from property tax revenue is \$0; and

WHEREAS, the amount of money necessary to balance the budget for capital expenditure purposes from property tax revenue as approved by voters or at public hearing is \$0; and

WHEREAS, the amount of money necessary to balance the budget for refunds/abatements is \$0; and

WHEREAS, as certified by the County Assessor of Adams County, the 2021 GROSS valuation for assessment for the District is \$1,500,509,930, and the NET valuation of assessment for the District is \$1,494,227,040.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SOUTH ADAMS COUNTY FIRE PROTECTION DISTRICT OF ADAMS COUNTY, COLORADO:

Section 1. Adoption of Budget. That the budget as submitted, and attached hereto and incorporated herein by this reference, and if amended, then as amended, is hereby approved and adopted as the budget of the South Adams County Fire Protection District for calendar year 2021.

Section 2. Budget Revenues. That the estimated revenues for each fund as more specifically set out in the budget attached hereto are accepted and approved.

Section 3. Budget Expenditures. That the estimated expenditures for each fund as more specifically set out in the budget attached hereto are accepted and approved.

Section 4. Levy of General Property Taxes. That the Board of Directors does hereby certify the levy of general property taxes for collection in 2022 as follows:

A. Levy for General Operating and Other Expenses. That for the purposes of meeting all general operating expense of the District during the 2022 budget year, there is hereby levied a tax of 14.750 mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2021.

B. Temporary Tax Credit or Rate Reduction. That pursuant to Section 39-1-111.5, C.R.S. for the purposes of effect of a refund for the purposes set forth in Section 20 of Article X of the Colorado Constitution, there is hereby certified a temporary property tax credit or temporary mill levy rate reduction of 0.000 mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2021.

C. Levy for General Obligation Bonds and Interest. That for the purposes of meeting all debt retirement expense of the District during the 2022 budget year, as the funding requirements of the current outstanding general obligation indebtedness is detailed in the following "Certification of Tax Levies," there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2021.

D. Levy for Contractual Obligations. That for the purposes of meeting the contractual obligation expense of the District during the 2022 budget year, as detailed in the following "Certification of Tax Levies," there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2021.

E. Levy for Capital Expenditures. That for the purposes of meeting all capital expenditures of the District during the 2022 budget year pursuant to Section 29-1-301(1.2) or 29-1-302(1.5), C.R.S., there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2021.

F. Levy for Refunds/Abatements. That for the purposes of recoupment of refunds/abatements of taxes pursuant to Section 39-10-114(1)(a)(I)(B), C.R.S., there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation of assessment of all taxable property within the boundaries of the District for the year 2021.

Section 5. Property Tax and Fiscal Year Spending Limits. That, being fully informed, the Board finds that the foregoing budget and mill levies do not result in a violation of any applicable property tax or fiscal year spending limitation.

Section 6. Certification. That the appropriate officers of the District are hereby authorized and directed to certify by December 15, 2021, to the Board of County Commissioners of Adams County, Colorado, the mill levies for the District herein above determined and set, or be authorized and directed to certify to the Board of County Commissioners of Adams County, Colorado, as herein above determined and set, but as recalculated as needed upon receipt of the final certification of valuation from the County Assessor on or about December 10, 2021 in order to comply with any applicable revenue and other budgetary limits or to implement the intent of the District. That said certification shall be in substantially the form set out and attached hereto and incorporated herein by this reference.

Section 7. Appropriations. That the amounts set forth as expenditures and balances remaining, as specifically allocated in the budget attached hereto, are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated and no other.

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ADOPTED this 7th day of December, 2021.

SOUTH ADAMS COUNTY FIRE
PROTECTION DISTRICT

Alexander Fairfield

President

ATTEST:

Craig machuga

Secretary

12/10/2021

LETTER OF BUDGET TRANSMITTAL

Date: January ___, 2021

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

Attached are the 2022 budget and budget message for SOUTH ADAMS COUNTY FIRE PROTECTION DISTRICT in Adams County, Colorado, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on December 7, 2021. If there are any questions on the budget, please contact:

Sandy Danne
Executive Administrative Assistant
6050 Syracuse Street
Commerce City, CO 80022
Tel.: 720-573-9786

I, Craig Machuga, as Secretary of the South Adams County Fire Protection District, hereby certify that the attached is a true and correct copy of the 2022 budget.

By: Craig machuga
Secretary

ATTACH COPY OF THE ADOPTED BUDGET AND
THE CERTIFICATION OF TAX LEVIES

Signature: Alexander K Fairfield
Alexander K Fairfield (Dec 10, 2021 14:17 MST)
Email: afairfield@sacfd.org

Signature: Craig Machuga
Craig machuga (Dec 10, 2021 14:19 MST)
Email: cmachuga@sacfd.org

SOUTH ADAMS COUNTY FIRE PROTECTION DISTRICT NO. 4

January 6, 2022
Division of Local Government
1313 Sherman Street, Room 521
Denver, CO 80203

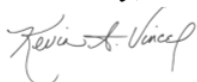
RE: South Adams County Fire Protection District No. 4
LG ID #01023

Attached is the 2022 Budget for South Adams County Fire Protection District No. 4 in Adams County, Colorado, submitted pursuant to Section 29-1-116, C.R.S. This Budget was adopted on December 7, 2021. If there are any questions on the budget, please contact Mr. Kevin Vincel, telephone number 303-288-0835.

The mill levy certified to the County Commissioners of Adams County is 14.750 mills for all general operating purposes, subject to statutory and/or TABOR limitations; 0.00 mills for G.O. bonds, the District has issued none; 0.00 mills for refund/abatement; 0.00 mills for contractual obligations; and 0.00 mills for Temporary Tax Credit/Mill Levy Reduction. Based on an assessed valuation, net of TIF District increment, of \$1,494,227,040 the total property tax revenue is \$22,039,849. A copy of the certification of mill levies sent to the County Commissioners for Adams County is enclosed.

I hereby certify that the enclosed is a true and accurate copy of the budget and certification of tax levies to the Board of County Commissioners of Adams County, Colorado.

Sincerely,



Kevin Vincel
Fire Chief

Enclosure(s)

SOUTH ADAMS COUNTY FIRE PROTECTION DISTRICT NO. 4

2022 BUDGET MESSAGE

South Adams County Fire Protection District is a quasi-municipal corporation organized and operated pursuant to provisions set forth in the Colorado Special District Act. The District was established to provide fire protection for constituents of the District.

The following budget is prepared on the modified accrual basis of accounting, which is consistent with the basis of accounting used in presenting the District's financial statements.

2022 BUDGET STRATEGY

The District's basic obligations are to provide fire protection services to the constituents within the District's service area. The District's strategy in preparing the 2022 budget is to levy an operating mill levy to pay for the costs of providing said service in an economically responsible way.

LEASE-PURCHASE SUPPLEMENTAL SCHEDULE
(29-1-103(3)(d), C.R.S)
Budget Year 2022

2016 Headquarters Lease Purchase

Date of Lease Purchase: June 29, 2016	
Items being leased: New Headquarters Building	
Total amount to be expended for budget year 2022:	\$492,011
Term of Lease Purchase Agreement:	15 Years
Total Payments in Years 2022-2030:	\$4,425,855
Total maximum payment liability over the entire term	\$6,941,718

2016 Pumper Lease Purchase

Date of Lease Purchase: June 28, 2016	
Items being leased: 2 – Pierce Pumpers Mounted on Velocity Chassis	
Total amount to be expended for budget year 2022:	\$195,466
Term of Lease Purchase Agreement:	8 Years
Total Payments in Years 2022-2023:	\$391,264
Total maximum payment liability over the entire term	\$1,464,171

2016 Fire Truck Lease Purchase

Date of Lease Purchase: December 23, 2016	
Items being leased: 1 – 2017 Pierce Velocity 107' Ascendant Firetruck	
Total amount to be expended for budget year 2022:	\$120,586
Term of Lease Purchase Agreement:	7 Years
Total Payments in Years 2021-2023:	\$241,172
Total maximum payment liability over the entire term	\$844,102

2021 Training Center Lease Purchase

Date of Lease Purchase: March 8, 2021	
Items being leased: New Training Center Building	
Total Amount to be expended for budget year 2022:	\$571,199
Term of Lease Purchase Agreement:	15 Years
Total Payments in Years 2021-2035:	\$8,480,545
Total maximum payment liability over the entire term	\$8,480,545

South Adams County Fire Protection District
Statement of Revenues, Expenditures, & Changes In Fund Balance
For the Period Indicated
Modified Accrual Basis

	2020 Audited Actual	2021 Adopted Budget	Variance Positive (Negative)	2021 Forecast	2022 Adopted Budget
PROPERTY TAX INFORMATION					
Assessed Valuation:					
Residential Assessment Rate ("RAR")		7.15%			7.15%
Fire District #4 Gross		1,245,053,200			1,284,075,290
Sable Altura		21,022,770			21,000,040
Fire District #4 IGA					
Residential		n/a			n/a
Non-Residential		n/a			n/a
Total IGA		-			-
Total Net Assessed Valuation		1,266,075,970			1,494,227,040
Mill Levy		14.750			14.750
Property Taxes Levied		18,674,621			22,039,849
Less Brighton IGA		-			n/a
Less Sable Altura IGA		(310,086)			(352,638)
Net Levy to Be Assessed		18,364,535			18,378,000
GENERAL FUND SUMMARY					
REVENUE					
PROPERTY TAXES	18,316,103	18,536,111	(16,212)	18,519,899	21,593,211
SPECIFIC OWNERSHIP TAX	1,376,962	1,487,000	92,738	1,579,738	1,537,000
USPS SERVICE AGREEMENT	-	16,100	(16,100)	-	-
CONTRACT FLEET SERVICE	-	-	-	-	60,000
AMBULANCE LEASE & SERVICE	78,815	41,600	62,074	103,674	84,400
URA TIF AREAS	76,296	80,000	7,865	87,865	80,000
OTHER INCOME	265,089	125,444	389,783	515,227	145,901
INTEREST	144,971	164,000	(134,373)	29,627	164,000
TOTAL REVENUES	20,258,235	20,450,255	385,775	20,836,030	23,664,512
OPERATING EXPENDITURES					
ADCOM & RADIO MAINTENANCE	637,748	666,000	82,434	748,434	692,760
VEHICLE MAINTENANCE	225,089	315,000	(23,696)	291,304	510,000
EQUIPMENT & SUPPLIES	316,938	518,500	(248,348)	251,152	570,725
BUILDING MAINTENANCE	146,602	252,920	(56,104)	196,816	288,717
UTILITIES	177,637	238,800	(3,664)	235,136	310,310
INSURANCE	378,377	686,000	(239,575)	446,425	751,000
TRAINING	218,495	291,300	(85,915)	205,385	457,225
SALARIES & BENEFITS	11,096,892	13,077,581	(1,058,447)	11,989,134	14,525,911
HR-PR-IT-ACCOUNTING	490,167	512,500	(104,787)	407,713	521,325
OTHER GENERAL EXPENSES	661,999	748,842	(104,085)	619,757	905,898
DEBT SERVICE	924,849	1,245,528	(280,109)	965,419	1,706,552
TOTAL OPERATING EXPENDITURES	15,274,794	18,552,971	(2,122,296)	16,356,675	21,240,423
NET REVENUE BEFORE TRFRS					
	4,983,441	1,897,284	2,508,072	4,479,356	2,424,089
TRANSFER TO / (FROM) CAPITAL FUND	4,257,029	1,700,000	800,000	2,500,000	2,850,000
TRFR TO OLD HIRE & VOLUNT PENSIONS	163,126	171,500	-	171,500	177,500
CHANGE IN FUND BALANCE	563,286	25,784	1,708,072	1,807,856	(603,411)
BEGINNING FUND BALANCE	4,203,122	4,792,878	-	4,792,878	6,600,734
ENDING FUND BALANCE	4,766,408	4,818,662	1,708,072	6,600,734	5,997,323
COMPONENTS OF FUND BALANCE:					
Restricted - TABOR reserve	504,831	463,036	463,036	463,036	609,388
Unassigned	4,261,577	4,355,626	1,245,036	6,137,698	5,387,935
TOTAL ENDING FUND BALANCE	4,766,408	4,818,662	1,708,072	6,600,734	5,997,323

	2020 Audited Actual	2021 Adopted Budget	Variance Positive (Negative)	2021 Forecast	2022 Adopted Budget
CAPITAL FUND					
REVENUES & OTHER SOURCES OF FUNDS					
4-4121	686,280	2,200,000	4,800,000	7,000,000	2,500,000
4-4110	26,000	-	-	-	-
4-4115	522,465	-	-	-	-
4-8005	4,257,029	1,700,000	800,000	2,500,000	2,850,000
4-8006	400,000	500,000	-	500,000	800,000
	5,891,774	4,400,000	5,600,000	10,000,000	6,150,000
CAPITAL EXPENDITURES					
4-9100	-	850,000	1,460,000	2,310,000	300,000
4-9101	127,971	100,000	-	100,000	110,000
4-9210	719,511	-	-	-	90,000
4-9298	52,936	100,000	50,896	150,896	150,000
4-9230	-	25,000	-	25,000	25,000
4-9500	92,877	154,500	-	154,500	260,000
4-9510	-	15,000	-	15,935	-
4-9501	-	2,200,000	(2,065,000)	135,000	2,500,000
4-9502	14,824	-	-	-	-
4-9503	45,569	320,000	-	320,000	50,000
4-9505	28,803	100,000	(100,000)	-	400,000
4-9506	22,865	45,000	-	45,000	115,000
	-	250,000	(250,000)	-	-
4-9508	-	120,000	2,504	122,504	50,000
4-9509	-	10,000	-	10,000	10,000
4-9519	(2,701)	-	-	-	-
4-9518	-	-	6,000,363	6,000,363	-
4-9520	122,258	-	1,000,000	1,000,000	1,000,000
4-9521	1,250,649	2,985,304	(89,335)	2,895,969	150,000
4-9522	674,811	-	-	-	-
4-9525	126,760	-	-	-	220,000
	-	37,000	-	37,000	25,000
4-9299	356,232	75,000	-	75,000	75,000
	-	-	-	-	150,000
	-	-	-	-	85,000
	-	-	-	-	15,000
	-	-	42,502	42,502	-
	3,633,364	7,386,804	6,091,930	13,479,669	5,780,000
	2,258,410	(2,986,804)	(492,865)	(3,479,669)	370,000
4-3000	8,886,905	11,145,315	-	11,145,315	7,665,646
	11,145,315	8,158,511	(492,865)	7,665,646	8,035,646
COMPONENTS OF CAPITAL FUND BALANCE:					
	-	100,000	-	-	100,000
	-	250,000	-	-	250,000
	-	1,250,000	-	-	1,250,000
	11,145,315	3,560,045	(492,865)	7,665,646	6,435,646
	11,145,315	5,160,045	(492,865)	7,665,646	8,035,646
IMPACT FEE FUND					
REVENUES & OTHER SOURCES OF FUNDS					
5-4105	638,256	325,000	564,669	889,669	350,000
	638,256	325,000	564,669	889,669	350,000
CAPITAL EXPENDITURES (transfers to Capital Fund)					
5-6100	400,000	500,000	-	500,000	800,000
	400,000	500,000	-	500,000	800,000
	238,256	(175,000)	564,669	389,669	(450,000)
5-3000	686,033	924,289	-	924,289	1,313,958
	924,289	749,289	564,669	1,313,958	863,958
COMPONENTS OF IMPACT FUND BALANCE:					
	924,289	749,289	564,669	1,313,958	863,958
	924,289	749,289	564,669	1,313,958	863,958

		2020 Audited Actual	2021 Adopted Budget	Variance Positive (Negative)	2021 Forecast	2022 Adopted Budget
GENERAL FUND DETAIL						
REVENUES						
1-4010	REAL ESTATE TAX LEVIED	18,609,932	18,940,111	(83,521)	18,856,590	22,039,849
1-4011	INTERGOVERNMENTAL AGRMNT TRNSFRS	(304,377)	(310,000)	(3,114)	(313,114)	(352,638)
1-4020	ABATEMENTS	(9,436)	(94,000)	55,382	(38,618)	(94,000)
1-4030	REAL ESTATE TAX PRIOR YEAR	19,983	-	15,041	15,041	-
1-4040	SPECIFIC OWNERSHIP TAX	1,376,962	1,487,000	92,738	1,579,738	1,537,000
1-4050	INT/PENALTY/DELINQ TAX	27,661	14,000	7,863	21,863	14,000
1-4110	INTEREST INCOME	117,310	150,000	(142,236)	7,764	150,000
1-4120	USPS SERVICE AGREEMENT	-	16,100	(16,100)	-	-
1-4125	VERIZON LEASE AGREEMENT	15,240	15,240	(1,124)	14,116	15,697
1-4130	MISCELLANEOUS INCOME	39,835	10,204	225,166	235,370	10,204
1-4210	PLAN REVIEW FEES	174,138	60,000	181,681	241,681	80,000
1-4220	RESCUE BILLING	35,876	40,000	(15,940)	24,060	40,000
1-4240	AMBULANCE LEASE REVENUE	37,372	38,000	1,737	39,737	34,400
1-4241	AMBULANCE SERVICE AGREEMENT	41,442	3,600	60,337	63,937	50,000
1-4260	WORKMAN'S COMPENSATION	26,470	-	-	-	-
	CONTRACT FLEET SERVICE	-	-	-	-	60,000
1-4060	URA TIF - DSGP	76,296	80,000	7,865	87,865	80,000
	TOTAL REVENUES	20,284,705	20,450,255	385,775	20,836,030	23,664,512
OPERATIONS EXPENDITURES						
COMMUNICATIONS MAINTENANCE						
1-5930	ADCOM ASSESSMENT	593,962	594,000	118,754	712,754	617,760
1-5931	CAD MAINTENANCE FEE	-	19,000	(19,000)	-	22,000
1-5110	CONTRACT MAINTENANCE	17,706	28,000	(5,098)	22,902	28,000
1-5120	RADIO PARTS & Equipment R&M	9,034	15,000	(5,744)	9,256	15,000
1-5130	COMMUNICATIONS EQUIPMENT	17,046	10,000	(6,478)	3,522	10,000
	TOTAL RADIO MAINTENANCE	637,748	666,000	82,434	748,434	692,760
VEHICLE MAINTENANCE						
1-5200	VEHICLE MAINT	107,310	129,000	12,510	141,510	133,000
1-5210	MISCELLANEOUS MAINT	959	-	14	14	-
	CONTRACT MAINTENANCE	-	-	-	-	150,000
1-5215	GAS & OIL DISTRICT	60,725	81,000	14,504	95,504	100,000
1-5230	SHOP SUPPLIES	3,841	9,000	(410)	8,590	10,000
1-5235	TOOLS & EQUIPMENT	23,291	22,000	(2,519)	19,481	23,000
1-5240	AERIAL LADDERS / MAINT. TESTING	4,635	6,000	(2,826)	3,174	10,000
1-5245	TRAINING/CONF/SCHOOLS	5,011	16,000	(9,711)	6,289	17,000
1-5250	MEMBERSHIP / CERTS	418	6,000	(5,327)	673	7,000
1-5255	UNIFORMS - VEH MAINT	1,135	6,000	(6,000)	-	-
1-5257	FLEET SOFTWARE	17,764	5,000	11,068	16,068	25,000
1-5260	INSURANCE DEDUCTIBLES	-	25,000	(25,000)	-	25,000
1-5265	INCIDENTALS	-	10,000	(10,000)	-	10,000
	TOTAL VEHICLE MAINTENANCE	225,089	315,000	(23,696)	291,304	510,000
EQUIPMENT & SUPPLIES						
1-5335	EXTRICATION TOOLS/MAINT	866	5,000	(166)	4,834	6,500
1-5347	BUNKER GEAR REPAIRS	19,825	15,000	(6,632)	8,368	15,750
1-5402	UNIFORMS - OPERATIONS	132,932	75,000	(16,286)	58,714	78,750
1-5401	EMS SUPPLIES	12,180	22,000	(620)	21,380	40,000
1-5404	PANDEMIC EXPENSES	-	50,000	(38,803)	11,197	50,000
1-5400	FF EQ & SUPPLIES	52,900	90,000	(77,777)	12,223	100,000
1-5405	PERSONAL PROTECTIVE EQUIPMENT	41,036	120,000	(37,633)	82,367	123,600
1-5410	SCBA EQUIPMENT	20	20,000	(14,707)	5,293	21,000
1-5415	HAZ-MAT TEAM SUPPLIES	5,922	20,000	(11,454)	8,546	21,000
1-5420	FOAM	-	20,000	(20,000)	-	21,000
1-5430	RESCUE TEAM SUPPLIES	4,510	5,000	(4,626)	374	10,000
1-5433	WILDLAND TEAM SUPPLIES	5,259	5,000	(4,798)	202	10,000
1-5440	HOSE & NOZZLES	26,536	35,000	(11,000)	24,000	39,000
1-5442	STATION #2 EQUIPMENT/SUPPLIES	14,278	3,500	(505)	2,995	3,675
1-5444	STATION #4 EQUIPMENT/SUPPLIES	-	3,500	(1,507)	1,993	3,675
1-5446	STATION #6 EQUIPMENT/SUPPLIES	-	3,500	(1,647)	1,853	3,675
1-5447	STATION #7 EQUIPMENT/SUPPLIES	-	3,500	(462)	3,038	3,675
1-5448	STATION #8 EQUIPMENT/SUPPLIES	41	3,500	274	3,774	3,675
1-5460	GROUND LADDER R&M	-	12,000	-	-	12,600
1-5465	HONOR GUARD	-	3,000	-	-	3,150
1-5470	APPARATUS COMMITTEE	-	4,000	-	-	-
1-5455	EMS EQUIPMENT	632	-	-	-	-
	TOTAL EQUIPMENT/SUPPLIES	316,938	518,500	(248,348)	251,152	570,725

	2020 Audited Actual	2021 Adopted Budget	Variance Positive (Negative)	2021 Forecast	2022 Adopted Budget
BUILDING MAINTENANCE					
1-5305	5,039	10,610	(7,130)	3,480	11,141
1-5320	12,466	11,000	(9,400)	1,600	11,550
1-5325	-	5,310	(2,263)	3,047	5,576
1-5501	77,656	60,000	(6,826)	53,174	63,000
1-5502	63	2,000	(2,000)	-	-
1-5504	653	2,000	(2,000)	-	-
1-5506	-	2,000	(2,000)	-	-
1-5507	417	2,000	(2,000)	-	-
1-5508	-	2,000	(2,000)	-	-
1-5520	23,898	42,000	(5,411)	36,589	75,000
1-5530	3,527	14,000	(657)	13,343	15,000
1-5540	1,634	6,000	(4,340)	1,660	7,000
1-5545	334	3,000	(2,526)	474	4,000
1-5546	-	40,000	(13,242)	26,758	42,000
1-5550	-	2,000	(2,000)	-	3,000
1-5500	20,915	49,000	7,692	56,692	51,450
	146,602	252,920	(56,104)	196,816	288,717
UTILITIES					
1-5610	6,059	9,300	(988)	8,312	9,765
1-5620	14,309	17,700	1,404	19,104	18,585
1-5630	5,403	6,800	860	7,660	7,140
1-5640	14,655	17,900	(2,319)	15,581	18,795
1-5650	8,767	19,700	(9,514)	10,186	20,685
1-5660	11,024	17,700	(3,328)	14,372	18,585
1-5670	14,260	17,700	(281)	17,419	18,585
1-5680	23,475	29,200	(3,105)	26,095	30,660
1-5687	-	-	13,363	13,363	50,000
1-5690	37,425	43,700	4,292	47,992	50,000
1-5685	-	9,200	1,250	10,450	10,000
1-5692	5,861	-	-	-	-
1-5694	14,626	26,200	(4,442)	21,758	27,510
1-5696	21,773	23,700	(856)	22,844	30,000
	177,637	238,800	(3,664)	235,136	310,310
INSURANCE					
1-5710	104,798	127,000	62,236	189,236	160,000
1-5735	968	31,000	(12,087)	18,913	32,000
1-5730	207,747	425,000	(262,995)	162,005	425,000
1-5731	14,426	39,000	(23,240)	15,760	41,000
1-5740	26,305	15,000	27,704	42,704	31,000
1-5750	7,791	45,000	(45,000)	-	47,000
1-5700	16,342	4,000	13,807	17,807	15,000
	378,377	686,000	(239,575)	446,425	751,000
OPERATIONS TRAINING					
1-5805	1,690	26,000	(12,092)	13,908	30,000
1-5810	1,136	2,500	957	3,457	2,625
1-5811	2,319	4,000	(3,418)	582	5,000
1-5815	71,447	76,000	(5,693)	70,307	84,000
1-5825	828	9,000	3,042	12,042	10,000
1-5830	2,920	5,000	(3,044)	1,956	5,250
1-5835	5,083	7,000	(1,929)	5,071	8,000
1-5845	98,884	75,000	(29,539)	45,461	100,000
1-5850	2,906	7,000	(1,364)	5,636	7,350
1-5801	22,396	55,000	(38,228)	16,772	85,000
1-5922	4,387	18,500	3,502	22,002	100,000
1-5847	4,499	6,300	1,890	8,190	20,000
	218,495	291,300	(85,915)	205,385	457,225

	2020 Audited Actual	2021 Adopted Budget	Variance Positive (Negative)	2021 Forecast	2022 Adopted Budget	
PAYROLL- ADMIN & FIRE PREVENTION						
1-7110	GENERAL ADMIN SALARIES	1,965,565	2,300,000	(341,941)	1,958,059	2,350,000
1-7111	FP - ADMIN SALARIES	156,295	-	-	-	-
	ADMIN EXTRA HOURS WORKED	-	-	-	-	5,000
	FP EXTRA HOURS WORKED	-	-	-	-	15,000
1-7151	GENERAL ADMIN PENSION EXP	152,104	195,500	(17,618)	177,882	211,500
1-7152	GENERAL ADMIN MEDICAL INS.	482,126	375,000	(19,489)	355,511	401,250
1-7153	GENERAL ADMIN MEDICARE	30,379	30,000	(4)	29,996	34,365
1-7154	GENERAL ADMIN D&D INS.	32,867	69,000	(35,108)	33,892	70,500
1-7150	HRA ADMIN	-	30,000	-	-	24,500
1-7156	FP TRAINING/CONF/SCHOOLS	13,517	21,220	(2,919)	18,301	27,000
1-7157	ADMIN TRAINING/CONF/SCHOOLS	657	37,140	(36,010)	1,130	38,260
1-7158	FP SUPPLIES	14,467	22,000	(396)	21,604	17,000
1-7159	FP LIFE SAFETY EDUCATION	10,098	8,500	(1,820)	6,680	10,500
1-7160	FP FIRE INVESTIGATIVE EQ.	7,112	4,300	(2,619)	1,681	9,500
1-7161	FP DUES & MEMBERSHIPS	3,311	5,500	(1,720)	3,780	6,500
	PLAN REVIEW AND CONSULTING	-	-	-	-	20,000
1-7100	FP OTHER	445	400	(191)	209	420
1-7170	CONTRACT LABOR	-	25,000	(25,000)	-	25,000
1-7162	FP SOFTWARE	20,800	18,500	2,634	21,134	20,000
	TOTAL ADMIN & FIRE PREVENTION	2,889,741	3,142,060	(482,200)	2,629,860	3,286,295
OPERATIONS PAYROLL (FF, BM, VM)						
1-7405	VOLUNTEER PROGRAM	2,944	15,000	(11,059)	3,941	15,750
1-7210 & 1-7310 & 1-7410	SALARIES (FF, BM, VM)	6,101,133	6,788,000	(153,916)	6,634,084	7,630,000
1-7411 - 1-7429	EXTRA HOURS WORKED (EHW)	557,485	500,000	117,929	617,929	-
	OPS EXTRA HOURS WORKED (EHW)	-	-	-	-	550,000
	TRAINING EXTRA HOURS WORKED	-	-	-	-	150,000
	VM EXTRA HOURS WORKED	-	-	-	-	40,000
1-7425	HOLIDAY	534	104,516	(104,516)	-	130,000
1-7455	UNIFORMS	155	-	-	-	-
1-7427	STEP UPGRADE PAY	45,827	119,612	(50,169)	69,443	125,000
1-7251 & 1-7351 & 1-7451	PENSION EXPENSE	433,036	638,531	(59,243)	579,288	686,700
1-7252 & 1-7352 & 1-7452	MEDICAL INS	784,354	1,306,451	(214,605)	1,091,846	1,397,903
1-7253 & 1-7353 & 1-7453	MEDICARE	99,891	108,926	1,163	110,089	125,063
1-7460	HRA OPERATIONS	-	75,121	(75,121)	-	77,300
1-7254 & 1-7354 & 1-7454	DEATH & DISABILITY	156,296	225,364	(26,883)	198,481	228,900
1-7510	BOARD MEMBER COMP	6,328	12,000	(4,560)	7,440	12,000
1-7555	SOCIAL SECURITY & MEDICARE BOARD	375	1,000	(94)	906	1,000
1-7557	OPERATIONS SOFTWARE	18,794	41,000	4,827	45,827	70,000
	TOTAL OPERATIONS PAYROLL	8,207,152	9,935,521	(576,247)	9,359,274	11,239,616
ACCOUNTING						
1-5914	ACCOUNTING - CONTRACT	39,148	52,000	(20,640)	31,360	54,600
1-5915	ACCOUNTING SOFTWARE	95,314	90,000	(79,381)	10,619	20,000
1-5916	AUDIT	15,125	16,000	(1,840)	14,160	16,800
1-5952	PAYROLL FEES	13,020	18,500	(3,302)	15,198	19,425
	TOTAL ACCOUNTING	162,607	176,500	(105,164)	71,336	110,825
HUMAN RESOURCES						
1-5901	HUMAN RESOURCES	1,217	11,000	(6,968)	4,032	12,000
1-5903	PEER SUPPORT	10,110	20,000	(6,446)	13,554	21,000
1-5904	HR/PEER SUPPORT	853	-	-	-	-
1-5905	HR SOFTWARE	10,112	10,000	787	10,787	15,000
	TOTAL HUMAN RESOURCES	22,292	41,000	(12,627)	28,373	48,000
PUBLIC RELATIONS						
1-5911	PR & SPECIAL EVENTS	22,825	50,000	(25,723)	24,277	52,500
	TOTAL PUBLIC RELATIONS	22,825	50,000	(25,723)	24,277	52,500
INFORMATION TECHNOLOGY ("IT")						
1-5921	SOFTWARE / LICENSES	175,077	150,000	4,423	154,423	150,000
1-5923	HARDWARE	86,633	40,000	35,631	75,631	50,000
1-5925	IT SERVICES	20,734	55,000	(1,328)	53,672	70,000
	IT - TRAINING/CONF/SCHOOLS	-	-	-	-	15,000
	WEBSITE	-	-	-	-	25,000
	TOTAL IT	282,444	245,000	38,727	283,727	310,000

	2020 Audited Actual	2021 Adopted Budget	Variance Positive (Negative)	2021 Forecast	2022 Adopted Budget
	OTHER GENERAL EXPENSES				
1-5902	5,000	-	-	-	-
1-5906	132,291	35,000	(24,801)	10,199	70,000
1-5908	86,076	103,000	(4,396)	98,604	107,000
1-5909	-	21,000	(21,000)	-	22,000
1-5912	3,862	15,000	(4,241)	10,759	15,000
1-5918	-	20,400	(13,159)	7,241	60,000
1-5920	2,442	12,800	2,475	15,275	13,200
1-5926	5,937	41,800	(37,500)	4,300	43,100
1-5938	279,751	278,042	58,754	336,796	323,898
1-5941	23,333	7,000	5,154	12,154	-
1-5942	9,058	4,200	7,520	11,720	10,000
1-5944	30,330	68,800	(25,354)	43,446	50,000
1-5946	14,327	21,300	(6,851)	14,449	22,000
1-5950	6,000	-	-	-	-
1-5997	44,303	25,000	(20,915)	4,085	-
1-5956	2,930	51,500	(20,240)	31,260	65,000
1-5958	300	-	-	-	-
1-5992	5,296	8,300	(3,867)	4,433	8,600
1-5994	-	25,000	-	-	85,000
1-5995	10,764	10,700	4,337	15,037	11,100
	661,999	748,842	(104,085)	619,757	905,898
	DEBT SERVICE				
1-9931	108,836	100,027	4,404	104,431	91,011
1-9921	383,000	392,000	(9,000)	383,000	401,000
1-9930	13,568	10,055	1,767	11,822	6,466
1-9920	181,000	185,000	(2,000)	183,000	189,000
1-9932	12,133	9,219	2,914	12,133	6,227
1-9922	108,453	111,367	(2,914)	108,453	114,359
1-9936	-	-	44,720	44,720	171,199
1-9926	-	-	-	-	400,000
1-9935	-	120,000	(120,000)	-	69,300
1-9925	-	200,000	(200,000)	-	140,000
1-9933	17,032	17,032	-	17,032	12,550
1-9923	72,924	72,924	-	72,924	77,440
1-9934	4,163	4,163	-	4,163	2,600
1-9924	23,741	23,741	-	23,741	25,400
	924,849	1,245,528	(280,109)	965,419	1,706,552
	15,274,794	18,552,971	(2,122,296)	16,356,675	21,240,423
	5,009,911	1,897,284	2,508,072	4,479,356	2,424,089
	NET REVENUE / (DEFICIT) BEFORE TRANSFERS				
	INTERFUND TRANSFERS				
1-8005	4,257,029	1,700,000	800,000	2,500,000	2,850,000
1-8011	48,000	51,500	-	51,500	51,500
1-8010	115,126	120,000	-	120,000	126,000
	4,420,155	1,871,500	800,000	2,671,500	3,027,500
	589,756	25,784	1,708,072	1,807,856	(603,411)
	4,203,122	4,792,878	-	4,792,878	6,600,734
	4,792,878	4,818,662	1,708,072	6,600,734	5,997,323