

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

PROPERTY TAX INFORMATION

Assessed Valuation:

Residential Assessment Rate ("RAR")

Fire District #4 Gross
Sable Altura

Fire District #4 IGA

Residential

Non-Residential

Total IGA

Total Net Assessed Valuation

Mill Levy

Property Taxes Levied

Less Brighton IGA

Less Sable Altura IGA

Net Levy to Be Assessed

| | 2019 Audited Actual | 2020 Adopted Budget | Variance Positive (Negative) | 2020 Forecast | YTD Thru 10/31/20 Actual | YTD Thru 10/31/20 Budget | Variance Positive (Negative) | 2021 Adopted Budget |
|-------------------------------------|---------------------------|---------------------------|------------------------------------|------------------|--------------------------------|--------------------------------|------------------------------------|---------------------------|
| 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 | | | | | | | | n/a |
| Residential | | n/a | | | | | | n/a |
| Non-Residential | | n/a | | | | | | n/a |
| Total IGA | | - | | | | | | - |
| Total Net Assessed Valuation | | 1,266,075,970 | | | | | | 1,284,075,290 |
| Mill Levy | | 14.750 | | | | | | 14.750 |
| Property Taxes Levied | | 18,674,621 | | | | | | 18,940,111 |
| Less Brighton IGA | | - | | | | | | n/a |
| Less Sable Altura IGA | | (310,086) | | | | | | (310,000) |
| Net Levy to Be Assessed | | 18,364,535 | | | | | | 18,378,000 |

| | 2019 Audited Actual | 2020 Adopted Budget | Variance Positive (Negative) | 2020 Forecast | YTD Thru 10/31/20 Actual | YTD Thru 10/31/20 Budget | Variance Positive (Negative) | 2021 Adopted Budget |
|--|---------------------------|---------------------------|------------------------------------|-------------------|--------------------------------|--------------------------------|------------------------------------|---------------------------|
| GENERAL FUND SUMMARY | | | | | | | | |
| REVENUE | | | | | | | | |
| PROPERTY TAXES | 15,572,893 | 18,275,186 | 55,377 | 18,330,563 | 18,188,036 | 15,229,322 | 2,958,714 | 18,536,111 |
| SPECIFIC OWNERSHIP TAX | 1,239,072 | 1,307,000 | 68,288 | 1,375,288 | 1,146,073 | 1,089,167 | 56,906 | 1,487,000 |
| USPS SERVICE AGREEMENT | 5,365 | 16,100 | (16,100) | - | - | 13,417 | (13,417) | 16,100 |
| STATE / FEDERAL GRANTS | 1,000 | - | - | - | - | - | - | - |
| AMBULANCE LEASE & SERVICE | 59,478 | 41,600 | 59,366 | 100,966 | 84,138 | 34,667 | 49,471 | 41,600 |
| URA TIF AREAS | 50,799 | 76,000 | 15,555 | 91,555 | 76,296 | 63,333 | 12,963 | 80,000 |
| OTHER INCOME | 231,057 | 150,240 | 149,939 | 300,179 | 250,149 | 125,200 | 124,949 | 125,444 |
| INTEREST | 352,965 | 164,000 | (32,013) | 131,987 | 131,987 | 136,667 | (4,680) | 164,000 |
| TOTAL REVENUES | 17,512,629 | 20,030,126 | 300,411 | 20,330,537 | 19,876,679 | 16,691,772 | 3,184,907 | 20,450,255 |
| OPERATING EXPENDITURES | | | | | | | | |
| ADCOM & RADIO MAINTENANCE | 12,841 | 668,715 | 83,636 | 752,351 | 626,959 | 557,263 | 69,696 | 666,000 |
| VEHICLE MAINTENANCE | 176,650 | 332,000 | (84,865) | 247,135 | 205,946 | 276,667 | (70,721) | 315,000 |
| EQUIPMENT & SUPPLIES | 337,857 | 513,500 | (219,756) | 293,744 | 244,787 | 427,917 | (183,130) | 518,500 |
| BUILDING MAINTENANCE | 127,876 | 201,050 | (46,953) | 154,097 | 128,414 | 167,542 | (39,128) | 252,920 |
| UTILITIES | 122,229 | 158,000 | 16,126 | 174,126 | 145,105 | 131,667 | 13,438 | 238,800 |
| INSURANCE | 361,404 | 662,500 | (242,290) | 420,210 | 350,175 | 552,083 | (201,908) | 686,000 |
| TRAINING | 184,037 | 260,100 | (70,648) | 189,452 | 157,877 | 216,750 | (58,873) | 291,300 |
| SALARIES & BENEFITS | 8,360,988 | 11,213,660 | (350,670) | 10,862,990 | 9,052,492 | 9,344,717 | (292,225) | 13,077,581 |
| HR-PR-IT-ACCOUNTING | 274,013 | 537,586 | (9,447) | 528,139 | 440,116 | 447,988 | (7,872) | 512,500 |
| OTHER GENERAL EXPENSES | 1,065,108 | 872,419 | (254,960) | 617,459 | 514,549 | 727,016 | (212,467) | 748,842 |
| DEBT SERVICE | 808,056 | 1,262,177 | (337,327) | 924,850 | 151,636 | 1,051,814 | (900,178) | 1,245,528 |
| TOTAL OPERATING EXPENDITURES | 11,831,059 | 16,681,707 | (1,517,153) | 15,164,554 | 12,018,056 | 13,901,423 | (1,883,367) | 18,552,971 |
| NET REVENUE BEFORE TRFRS | | | | | | | | |
| | 5,681,570 | 3,348,419 | 1,817,564 | 5,165,983 | 7,858,623 | 2,790,349 | 5,068,274 | 1,897,284 |
| TRANSFER TO / (FROM) CAPITAL FUND | 3,278,552 | 2,867,248 | 2,532,752 | 5,400,000 | - | 2,389,373 | (2,389,373) | 1,700,000 |
| TRFR TO OLD HIRE & VOLUNT PENSIONS | 128,340 | 130,994 | 23,338 | 154,332 | - | 109,162 | (109,162) | 171,500 |
| CHANGE IN FUND BALANCE | 2,274,678 | 350,177 | (738,526) | (388,349) | 7,858,623 | 291,814 | 7,566,809 | 25,784 |
| BEGINNING FUND BALANCE | 1,928,444 | 4,203,122 | - | 4,203,122 | 4,203,122 | 4,203,122 | - | 3,814,773 |
| ENDING FUND BALANCE | 4,203,122 | 4,553,299 | (738,526) | 3,814,773 | 12,061,745 | 4,494,936 | 7,566,809 | 3,840,556 |
| COMPONENTS OF FUND BALANCE: | | | | | | | | |
| Restricted - TABOR reserve | 504,831 | 463,036 | 463,036 | 463,036 | 463,036 | 463,036 | 463,036 | 609,388 |
| Unassigned | 3,698,291 | 4,090,263 | (1,201,562) | 3,351,737 | 11,598,709 | 4,031,900 | 7,103,773 | 3,231,168 |
| TOTAL ENDING FUND BALANCE | 4,203,122 | 4,553,299 | (738,526) | 3,814,773 | 12,061,745 | 4,494,936 | 7,566,809 | 3,840,556 |
| CAPITAL FUND | | | | | | | | |
| REVENUES & OTHER SOURCES OF FUNDS | | | | | | | | |
| 4-4121 PROCEEDS FROM FINANCING | - | 5,253,000 | (4,566,720) | 686,280 | 686,280 | 4,377,500 | (3,691,220) | 2,200,000 |
| 4-4110 SALE OF ASSETS | 9,141 | - | 20,000 | 20,000 | 20,000 | - | 20,000 | - |
| 4-4115 GRANT INCOME | 20,000 | - | 576,126 | 576,126 | 480,105 | - | 480,105 | - |
| 4-8005 TRANSFER FROM GENERAL FUND | 3,278,552 | 2,867,247 | 2,532,753 | 5,400,000 | - | 2,389,373 | (2,389,373) | 1,700,000 |
| 4-8006 TRANSFER FROM IMPACT FUND | 500,000 | 400,000 | - | 400,000 | - | 333,333 | (333,333) | 500,000 |
| TOTAL REVENUES | 3,807,693 | 8,520,247 | (1,437,841) | 7,082,406 | 1,186,385 | 7,100,206 | (5,913,821) | 4,400,000 |
| CAPITAL EXPENDITURES | | | | | | | | |
| 4-9100 APPARATUS - OPERATIONS | 890,893 | - | - | - | - | - | - | 850,000 |
| 4-9101 VEHICLES - STAFF | 81,406 | 120,000 | 7,971 | 127,971 | 127,971 | 100,000 | 27,971 | 100,000 |

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|--------|---|---------------------------|---------------------------|------------------------------------|-------------------|--------------------------------|--------------------------------|------------------------------------|---------------------------|
| 4-9110 | APPARATUS EQ - OPERATIONS | 34,755 | - | - | - | - | - | - | - |
| 4-9210 | SCBA (BREATHING EQUIPMENT) | 60,000 | - | 559,520 | 559,520 | 559,520 | - | 559,520 | - |
| 4-9298 | MISC. EQUIP. | 91,649 | 100,000 | (47,064) | 52,936 | 52,936 | 83,333 | (30,397) | 100,000 |
| 4-9230 | RADIO/COMMUNICATIONS EQ | - | - | - | - | - | - | - | 25,000 |
| 4-9500 | GENERAL STATION IMPROVEMENTS | 94,698 | 150,000 | (107,817) | 42,183 | 42,183 | 125,000 | (82,817) | 154,500 |
| | ASSOCIATION BUILDING | - | - | - | - | - | - | - | 15,000 |
| | STAT. #1 IMPROVEMENTS | - | - | - | - | - | - | - | 2,200,000 |
| 4-9502 | STAT. #2 IMPROVEMENTS | - | 100,000 | (85,176) | 14,824 | 14,824 | 83,333 | (68,509) | - |
| 4-9503 | STAT. #3 IMPROVEMENTS | - | 50,000 | (27,218) | 22,782 | 22,782 | 41,667 | (18,885) | 320,000 |
| 4-9505 | STAT. #5 IMPROVEMENTS | 36,750 | 100,000 | (71,766) | 28,234 | 28,234 | 83,333 | (55,099) | 100,000 |
| 4-9506 | STAT. #6 IMPROVEMENTS | 118,490 | 60,000 | (37,136) | 22,864 | 22,864 | 50,000 | (27,136) | 45,000 |
| | STAT. #7 LAND | - | - | - | - | - | - | - | 250,000 |
| | STAT. #8 IMPROVEMENTS | - | - | - | - | - | - | - | 120,000 |
| | STAT. #9 | - | - | - | - | - | - | - | 10,000 |
| 4-9519 | NORTH AREA TRAINING ACADEMY | 20,794 | - | (2,701) | (2,701) | (2,701) | - | (2,701) | - |
| 4-9520 | TRAINING CENTER | 5,717 | 5,100,000 | (4,984,852) | 115,148 | 115,148 | 4,250,000 | (4,134,852) | - |
| 4-9521 | FLEET MAINTENANCE FACILITY | 248,543 | 4,100,000 | (2,985,304) | 1,114,696 | 264,696 | 3,416,667 | (3,151,971) | 2,985,304 |
| 4-9522 | HEADQUARTERS BLDG | 60,201 | 680,000 | (51,532) | 628,468 | 588,468 | 566,667 | 21,801 | - |
| 4-9525 | BUNKER GEAR | 40,000 | 34,000 | 92,760 | 126,760 | 126,760 | 28,333 | 98,427 | - |
| | KNOX BOX | - | - | - | - | - | - | - | 37,000 |
| 4-9299 | OTHER CAPITAL | 74,158 | 60,000 | 397,793 | 457,793 | 417,793 | 50,000 | 367,793 | 75,000 |
| | PR Cart | - | 35,000 | (35,000) | - | - | 29,167 | (29,167) | - |
| | COST OF DEBT ISSUANCE | - | 153,000 | (153,000) | - | - | 127,500 | (127,500) | - |
| | TOTAL CAPITAL EXPENDITURES | 1,858,054 | 10,842,000 | (7,530,522) | 3,311,478 | 2,381,478 | 9,035,000 | (6,653,522) | 7,386,804 |
| | CHANGE IN FUND BALANCE | 1,949,639 | (2,321,753) | 6,092,681 | 3,770,928 | (1,195,093) | (1,934,794) | 739,701 | (2,986,804) |
| 4-3000 | BEGINNING FUND BALANCE | 6,937,266 | 8,886,905 | - | 8,886,905 | 8,886,905 | 8,886,905 | - | 12,657,833 |
| | ENDING FUND BALANCE | 8,886,905 | 6,565,152 | 6,092,681 | 12,657,833 | 7,691,812 | 6,952,111 | 739,701 | 9,671,029 |
| | COMPONENTS OF CAPITAL FUND BALANCE: | | | | | | | | |
| | Assigned - Radio Replacement Reserve | - | 100,000 | - | - | - | - | - | 100,000 |
| | Assigned - SCBA Replacement Reserve | - | 250,000 | - | - | - | - | - | 250,000 |
| | Assigned - Apparatus Upgrade | - | 1,250,000 | - | - | - | - | - | 1,250,000 |
| | Assigned - Misc Other Capital | 8,886,905 | 3,560,045 | 6,092,681 | 12,657,833 | 7,691,812 | 6,952,111 | 739,701 | 8,071,029 |
| | TOTAL ENDING FUND BALANCE CAPITAL | 8,886,905 | 5,160,045 | 6,092,681 | 12,657,833 | 7,691,812 | 6,952,111 | 739,701 | 9,671,029 |
| | IMPACT FEE FUND | | | | | | | | |
| | REVENUES & OTHER SOURCES OF FUNDS | | | | | | | | |
| 5-4105 | IMPACT FEES | 619,634 | 325,000 | 212,416 | 537,416 | 447,847 | 270,833 | 177,014 | 325,000 |
| | TOTAL REVENUES | 619,634 | 325,000 | 212,416 | 537,416 | 447,847 | 270,833 | 177,014 | 325,000 |
| | CAPITAL EXPENDITURES (transfers to Capital Fund) | | | | | | | | |
| 5-6100 | TRANSFER TO CAPITAL | 500,000 | 400,000 | - | 400,000 | - | 333,333 | (333,333) | 500,000 |
| | TOTAL IMPACT FEE EXPENDITURES | 500,000 | 400,000 | - | 400,000 | - | 333,333 | (333,333) | 500,000 |
| | CHANGE IN FUND BALANCE | 119,634 | (75,000) | 212,416 | 137,416 | 447,847 | (62,500) | 510,347 | (175,000) |
| 5-3000 | BEGINNING FUND BALANCE | 566,399 | 686,033 | - | 686,033 | 686,033 | 686,033 | - | 823,449 |
| | ENDING FUND BALANCE | 686,033 | 611,033 | 212,416 | 823,449 | 1,133,880 | 623,533 | 510,347 | 648,449 |
| | COMPONENTS OF IMPACT FUND BALANCE: | | | | | | | | |
| | Restricted - Impact Fund Capital | 686,033 | 611,033 | 212,416 | 823,449 | 1,133,880 | 623,533 | 510,347 | 648,449 |

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|--|----------------------------------|---------------------------|------------------------------------|------------------|--------------------------------|--------------------------------|------------------------------------|---------------------------|-------------------|
| TOTAL ENDING FUND BALANCE CAPITAL | 686,033 | 611,033 | 212,416 | 823,449 | 1,133,880 | 623,533 | 510,347 | 648,449 | |
| GENERAL FUND DETAIL | | | | | | | | | |
| REVENUES | | | | | | | | | |
| 1-4010 | REAL ESTATE TAX LEVIED | 15,718,295 | 18,674,621 | (43,467) | 18,631,154 | 18,481,154 | 15,562,184 | 2,918,970 | 18,940,111 |
| 1-4011 | INTERGOVERNMENTAL AGRMNT TRNSFRS | (140,882) | (305,435) | (3,935) | (309,370) | (301,897) | (254,529) | (47,368) | (310,000) |
| 1-4020 | ABATEMENTS | (14,322) | (94,000) | 85,537 | (8,463) | (8,463) | (78,333) | 69,870 | (94,000) |
| 1-4030 | REAL ESTATE TAX PRIOR YEAR | 9,802 | - | 17,242 | 17,242 | 17,242 | - | 17,242 | - |
| 1-4040 | SPECIFIC OWNERSHIP TAX | 1,239,072 | 1,307,000 | 68,288 | 1,375,288 | 1,146,073 | 1,089,167 | 56,906 | 1,487,000 |
| 1-4050 | INT/PENALTY/DELINQ TAX | 29,965 | 14,000 | 4,805 | 18,805 | 18,805 | 11,667 | 7,138 | 14,000 |
| 1-4110 | INTEREST INCOME | 323,000 | 150,000 | (36,818) | 113,182 | 113,182 | 125,000 | (11,818) | 150,000 |
| 1-4120 | USPS SERVICE AGREEMENT | 5,365 | 16,100 | (16,100) | - | - | 13,417 | (13,417) | 16,100 |
| 1-4125 | VERIZON LEASE AGREEMENT | 14,796 | 15,240 | (7) | 15,233 | 12,694 | 12,700 | (6) | 15,240 |
| 1-4130 | MISCELLANOUS INCOME | 53,500 | 20,000 | 24,185 | 44,185 | 36,821 | 16,667 | 20,154 | 10,204 |
| 1-4210 | PLAN REVIEW FEES | 117,596 | 60,000 | 144,313 | 204,313 | 170,261 | 50,000 | 120,261 | 60,000 |
| 1-4220 | RESCUE BILLING | 45,165 | 40,000 | (3,552) | 36,448 | 30,373 | 33,333 | (2,960) | 40,000 |
| 1-4223 | HAZMAT BILLING | - | 15,000 | (15,000) | - | - | 12,500 | (12,500) | - |
| 1-4240 | AMBULANCE LEASE REVENUE | 40,641 | 38,000 | (1,681) | 36,319 | 30,266 | 31,667 | (1,401) | 38,000 |
| 1-4241 | AMBULANCE SERVICE AGREEMENT | 18,837 | 3,600 | 61,046 | 64,646 | 53,872 | 3,000 | 50,872 | 3,600 |
| 1-4060 | URA TIF - DSGP | 50,799 | 76,000 | 15,555 | 91,555 | 76,296 | 63,333 | 12,963 | 80,000 |
| 1-4111 | SALE OF ASSETS | 1,000 | - | - | - | - | - | - | - |
| | TOTAL REVENUES | 17,512,629 | 20,030,126 | 300,411 | 20,330,537 | 19,876,679 | 16,691,772 | 3,184,907 | 20,450,255 |
| OPERATIONS EXPENDITURES | | | | | | | | | |
| COMMUNICATIONS MAINTENANCE | | | | | | | | | |
| 1-5930 | ADCOM ASSESSMENT | - | 615,715 | 97,039 | 712,754 | 593,962 | 513,096 | 80,866 | 594,000 |
| | CAD MAINTENANCE FEE | - | - | - | - | - | - | - | 19,000 |
| 1-5110 | CONTRACT MAINTENANCE | - | 16,000 | 5,247 | 21,247 | 17,706 | 13,333 | 4,373 | 28,000 |
| 1-5120 | RADIO PARTS & Equipment R&M | 9,952 | 12,000 | (1,688) | 10,312 | 8,593 | 10,000 | (1,407) | 15,000 |
| 1-5130 | COMMUNICATIONS EQUIPMENT | 2,889 | 25,000 | (16,962) | 8,038 | 6,698 | 20,833 | (14,135) | 10,000 |
| | TOTAL RADIO MAINTENANCE | 12,841 | 668,715 | 83,636 | 752,351 | 626,959 | 557,263 | 69,697 | 666,000 |
| VEHICLE MAINTENANCE | | | | | | | | | |
| 1-5200 | VEHICLE MAINT | 87,306 | 125,000 | (6,240) | 118,760 | 98,967 | 104,167 | (5,200) | 129,000 |
| 1-5210 | MISCELLANEOUS MAINT | 3,788 | - | 1,151 | 1,151 | 959 | - | 959 | - |
| 1-5215 | GAS & OIL DISTRICT | 66,043 | 78,000 | (16,808) | 61,192 | 50,993 | 65,000 | (14,007) | 81,000 |
| 1-5230 | SHOP SUPPLIES | 1,687 | 8,000 | (4,285) | 3,715 | 3,096 | 6,667 | (3,571) | 9,000 |
| 1-5235 | TOOLS & EQUIPMENT | 8,768 | 21,000 | 6,949 | 27,949 | 23,291 | 17,500 | 5,791 | 22,000 |
| 1-5240 | AERIAL LADDERS / MAINT. TESTING | 660 | 5,000 | 562 | 5,562 | 4,635 | 4,167 | 468 | 6,000 |
| 1-5245 | TRAINING/CONF/SCHOOLS | 6,633 | 15,000 | (8,987) | 6,013 | 5,011 | 12,500 | (7,489) | 16,000 |
| 1-5250 | MEMBERSHIP / CERTS | 504 | 5,000 | (4,611) | 389 | 324 | 4,167 | (3,843) | 6,000 |
| 1-5255 | UNIFORMS - VEH MAINT | 1,261 | 5,000 | (3,913) | 1,087 | 906 | 4,167 | (3,261) | 6,000 |
| 1-5257 | FLEET SOFTWARE | - | 35,000 | (13,683) | 21,317 | 17,764 | 29,167 | (11,403) | 5,000 |
| | INSURANCE DEDUCTIBLES | - | 25,000 | (25,000) | - | - | 20,833 | (20,833) | 25,000 |
| | INCIDENTALS | - | 10,000 | (10,000) | - | - | 8,333 | (8,333) | 10,000 |
| | TOTAL VEHICLE MAINTENANCE | 176,650 | 332,000 | (84,865) | 247,135 | 205,946 | 276,667 | (70,721) | 315,000 |
| EQUIPMENT & SUPPLIES | | | | | | | | | |
| 1-5335 | EXTRICATION TOOLS/MAINT | - | 3,500 | (2,461) | 1,039 | 866 | 2,917 | (2,051) | 5,000 |
| 1-5347 | BUNKER GEAR REPAIRS | - | 50,000 | (36,667) | 13,333 | 11,111 | 41,667 | (30,556) | 15,000 |

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|------------|-----------------------------------|---------------------------|---------------------------|------------------------------------|------------------|--------------------------------|--------------------------------|------------------------------------|---------------------------|
| 1-5402 | UNIFORMS - OPERATIONS | 54,581 | 109,000 | 35,203 | 144,203 | 120,169 | 90,833 | 29,336 | 75,000 |
| 1-5401 | EMS SUPPLIES | 15,885 | 17,000 | (4,162) | 12,838 | 10,698 | 14,167 | (3,469) | 22,000 |
| | PANDEMIC EXPENSES | - | - | - | - | - | - | - | 50,000 |
| 1-5400 | FF EQ & SUPPLIES | 63,721 | 80,000 | (28,705) | 51,295 | 42,746 | 66,667 | (23,921) | 90,000 |
| | PERSONAL PROTECTIVE EQUIPMENT | - | - | - | - | - | - | - | 120,000 |
| 1-5410 | SCBA EQUIPMENT | - | 10,000 | (10,000) | - | - | 8,333 | (8,333) | 20,000 |
| 1-5415 | HAZ-MAT TEAM SUPPLIES | 23,156 | 30,000 | (24,533) | 5,467 | 4,556 | 25,000 | (20,444) | 20,000 |
| 1-5420 | FOAM | 13,852 | 47,000 | (47,000) | - | - | 39,167 | (39,167) | 20,000 |
| 1-5430 | RESCUE TEAM SUPPLIES | 9,459 | 17,000 | (14,396) | 2,604 | 2,170 | 14,167 | (11,997) | 5,000 |
| 1-5433 | WILDLAND TEAM SUPPLIES | 14,761 | 20,000 | (13,689) | 6,311 | 5,259 | 16,667 | (11,408) | 5,000 |
| 1-5440 | HOSE & NOZZLES | 18,753 | 35,000 | (21,157) | 13,843 | 11,536 | 29,167 | (17,631) | 35,000 |
| 1-5445 | STATION #2 EQUIPMENT/SUPPLIES | - | 15,000 | (512) | 14,488 | 12,073 | 12,500 | (427) | 3,500 |
| | STATION #4 EQUIPMENT/SUPPLIES | - | - | - | - | - | - | - | 3,500 |
| | STATION #6 EQUIPMENT/SUPPLIES | - | - | - | - | - | - | - | 3,500 |
| | STATION #7 EQUIPMENT/SUPPLIES | - | - | - | - | - | - | - | 3,500 |
| | STATION #8 EQUIPMENT/SUPPLIES | - | - | - | - | - | - | - | 3,500 |
| 1298439.00 | GROUND LADDER R&M | - | - | - | - | - | - | - | 12,000 |
| | HONOR GUARD | - | - | - | - | - | - | - | 3,000 |
| | APPARATUS COMMITTEE | - | - | - | - | - | - | - | 4,000 |
| 1-5405 | BUNKER GEAR | 111,314 | 50,000 | (22,150) | 27,850 | 23,208 | 41,667 | (18,459) | - |
| 1-5460 | VOLUNTEER PROGRAM | - | 10,000 | (10,000) | - | - | 8,333 | (8,333) | - |
| 1-5455 | EMS EQUIPMENT | 12,375 | 15,000 | (14,526) | 474 | 395 | 12,500 | (12,105) | - |
| 1-5345 | VENTILATING EQUIP/MAINT | - | 5,000 | (5,000) | - | - | 4,167 | (4,167) | - |
| | TOTAL EQUIPMENT/SUPPLIES | 337,857 | 513,500 | (219,756) | 293,744 | 244,787 | 427,917 | (183,130) | 518,500 |
| | BUILDING MAINTENANCE | | | | | | | | |
| 1-5305 | COMPRESSOR MAINTENANCE | 3,796 | 10,300 | (7,229) | 3,071 | 2,559 | 8,583 | (6,024) | 10,610 |
| 1-5320 | AIR PACK MAINTENANCE | 1,563 | 20,000 | (6,992) | 13,008 | 10,840 | 16,667 | (5,827) | 11,000 |
| 1-5325 | EXTINGUISHER MAINT/TEST | 1,117 | 5,150 | (5,150) | - | - | 4,292 | (4,292) | 5,310 |
| 1-5501 | STATION # 1 | 1,864 | 77,400 | 7,406 | 84,806 | 70,672 | 64,500 | 6,172 | 60,000 |
| 1-5502 | STATION # 2 | 5,992 | 2,800 | (2,724) | 76 | 63 | 2,333 | (2,270) | 2,000 |
| 1-5503 | STATION # 3 | 1,143 | - | - | - | - | - | - | - |
| 1-5504 | STATION # 4 | 3,096 | 2,800 | (2,016) | 784 | 653 | 2,333 | (1,680) | 2,000 |
| 1-5505 | STATION # 5 | 3,198 | - | - | - | - | - | - | - |
| 1-5506 | STATION # 6 | 5,247 | - | - | - | - | - | - | 2,000 |
| 1-5507 | STATION # 7 | 15,506 | 2,800 | (2,340) | 460 | 383 | 2,333 | (1,950) | 2,000 |
| 1-5508 | STATION # 8 | 20,934 | - | - | - | - | - | - | 2,000 |
| 1-5511 | MAINT SHOP | 313 | 2,800 | (2,800) | - | - | 2,333 | (2,333) | - |
| 1-5512 | VEHICLE MAINT SHOP | 1,459 | - | - | - | - | - | - | - |
| 1-5513 | HQ BUILDING MAINTENANCE | 18,213 | - | - | - | - | - | - | - |
| 1-5520 | STATION GROUNDS MAINT. | 882 | 40,000 | (16,334) | 23,666 | 19,722 | 33,333 | (13,611) | 42,000 |
| 1-5525 | STAT. SEPERATOR PUMPING | 5,254 | - | - | - | - | - | - | - |
| 1-5530 | APPLIANCE REPAIR & REPLACEMENT | 1,056 | 13,000 | (10,910) | 2,090 | 1,742 | 10,833 | (9,091) | 14,000 |
| 1-5535 | MISC EQUIP FOR ALL STAT | 2,621 | - | - | - | - | - | - | - |
| 1-5540 | JANITORIAL SUPPLIES | 3,222 | 5,000 | (3,493) | 1,507 | 1,256 | 4,167 | (2,911) | 6,000 |
| 1-5545 | TOOLS & EQUIPMENT | 727 | 2,000 | (1,640) | 360 | 300 | 1,667 | (1,367) | 3,000 |
| | HVAC CLEANING | - | - | - | - | - | - | - | 40,000 |
| 1-5550 | TRAINING/CONF/SCHOOLS | - | 1,000 | (1,000) | - | - | 833 | (833) | 2,000 |
| 1-5594 | SNOW REMOVAL | 14,058 | - | - | - | - | - | - | - |
| 1-5500 | OTHER BUILDING MAINTENANCE | 16,615 | 16,000 | 8,269 | 24,269 | 20,224 | 13,333 | 6,891 | 49,000 |
| | TOTAL BUILDING MAINTENANCE | 127,876 | 201,050 | (46,953) | 154,097 | 128,414 | 167,542 | (39,128) | 252,920 |

| | | 2019 Audited Actual | 2020 Adopted Budget | Variance Positive (Negative) | 2020 Forecast | YTD Thru 10/31/20 Actual | YTD Thru 10/31/20 Budget | Variance Positive (Negative) | 2021 Adopted Budget |
|--------------------------|--|---------------------------|---------------------------|------------------------------------|------------------|--------------------------------|--------------------------------|------------------------------------|---------------------------|
| 1-7156 | FP TRAINING/CONF/SCHOOLS | 18,582 | 20,600 | (11,821) | 8,779 | 7,316 | 17,167 | (9,851) | 21,220 |
| 1-7157 | ADMIN TRAINING/CONF/SCHOOLS | 15,329 | 36,050 | (35,713) | 337 | 281 | 30,042 | (29,761) | 37,140 |
| 1-7158 | FP SUPPLIES | 5,673 | 15,450 | 1,910 | 17,360 | 14,467 | 12,875 | 1,592 | 22,000 |
| 1-7159 | FP LIFE SAFETY EDUCATION | 10,289 | 10,300 | (1,479) | 8,821 | 7,351 | 8,583 | (1,232) | 8,500 |
| 1-7160 | FP FIRE INVESTIGATIVE EQ. | 3,822 | 5,150 | (4,861) | 289 | 241 | 4,292 | (4,051) | 4,300 |
| 1-7161 | FP DUES & MEMBERSHIPS | 2,565 | 3,090 | 726 | 3,816 | 3,180 | 2,575 | 605 | 5,500 |
| 1-7100 | FP OTHER | 322 | 520 | (65) | 455 | 379 | 433 | (54) | 400 |
| 1-7120 | PART TIME ADMINISTRATION SUPPORT | - | 25,000 | (25,000) | - | - | 20,833 | (20,833) | - |
| NEW | CONTRACT LABOR | - | - | - | - | - | - | - | 25,000 |
| 1-7162 | FP SOFTWARE | - | 42,000 | (19,638) | 22,362 | 18,635 | 35,000 | (16,365) | 18,500 |
| | TOTAL ADMIN & FIRE PREVENTION | 2,090,840 | 3,085,160 | (192,849) | 2,892,311 | 2,410,259 | 2,570,967 | (160,708) | 3,142,060 |
| | OPERATIONS PAYROLL (FF, BM, VM) | | | | | | | | |
| 1-7405 | VOLUNTEER PROGRAM | 21,168 | - | 3,533 | 3,533 | 2,944 | - | 2,944 | 15,000 |
| 1-7210 & 1-7310 & 1-7410 | SALARIES (FF,BM,VM) | 4,385,797 | 5,800,000 | 5,287 | 5,805,287 | 4,837,739 | 4,833,333 | 4,406 | 6,788,000 |
| 1-7411 - 1-7429 | EXTRA HOURS WORKED (EHW) | 393,152 | 425,000 | 102,537 | 527,537 | 439,614 | 354,167 | 85,447 | 500,000 |
| 1-7425 | HOLIDAY | 58,562 | 60,000 | (59,359) | 641 | 534 | 50,000 | (49,466) | 104,516 |
| 1-7455 | UNIFORMS | - | - | 186 | 186 | 155 | - | 155 | - |
| 1-7427 | STEP UPGRADE PAY | 75,604 | 100,000 | (50,457) | 49,543 | 41,286 | 83,333 | (42,047) | 119,612 |
| 1-7251 & 1-7351 & 1-7451 | PENSION EXPENSE | 349,846 | 477,000 | (34,886) | 442,114 | 368,428 | 397,500 | (29,072) | 638,531 |
| 1-7252 & 1-7352 & 1-7452 | MEDICAL INS | 782,198 | 944,000 | (69,118) | 874,882 | 729,068 | 786,667 | (57,599) | 1,306,451 |
| 1-7253 & 1-7353 & 1-7453 | MEDICARE | 69,646 | 93,000 | 6,040 | 99,040 | 82,533 | 77,500 | 5,033 | 108,926 |
| | HRA OPERATIONS | - | - | - | - | - | - | - | 75,121 |
| 1-7254 & 1-7354 & 1-7454 | DEATH & DISABILITY | 123,233 | 186,000 | (37,050) | 148,950 | 124,125 | 155,000 | (30,875) | 225,364 |
| 1-7510 | BOARD MEMBER COMP | 8,300 | 12,000 | (4,406) | 7,594 | 6,328 | 10,000 | (3,672) | 12,000 |
| 1-7555 | SOCIAL SECURITY & MEDICARE BOARD | 2,642 | 1,000 | (550) | 450 | 375 | 833 | (458) | 1,000 |
| 1-7557 | OPERATIONS SOFTWARE | - | 30,500 | (19,575) | 10,925 | 9,104 | 25,417 | (16,313) | 41,000 |
| | TOTAL OPERATIONS PAYROLL | 6,270,148 | 8,128,500 | (157,820) | 7,970,680 | 6,642,233 | 6,773,750 | (131,517) | 9,935,521 |
| | ACCOUNTING | | | | | | | | |
| 1-5914 | ACCOUNTING - CONTRACT | 68,114 | 50,000 | (10,170) | 39,830 | 33,192 | 41,667 | (8,475) | 52,000 |
| 1-5915 | ACCOUNTING SOFTWARE | - | 90,500 | 23,877 | 114,377 | 95,314 | 75,417 | 19,897 | 90,000 |
| 1-5916 | AUDIT | 15,460 | 12,900 | 5,250 | 18,150 | 15,125 | 10,750 | 4,375 | 16,000 |
| 1-5952 | PAYROLL FEES | - | 17,886 | (5,275) | 12,611 | 10,509 | 14,905 | (4,396) | 18,500 |
| | TOTAL ACCOUNTING | 83,574 | 171,286 | 13,682 | 184,968 | 154,140 | 142,738 | 11,402 | 176,500 |
| | HUMAN RESOURCES | | | | | | | | |
| 1-5901 | HUMAN RESOURCES | - | 10,000 | (9,712) | 288 | 240 | 8,333 | (8,093) | 11,000 |
| 1-5903 | PEER SUPPORT | - | 10,000 | 2,132 | 12,132 | 10,110 | 8,333 | 1,777 | 20,000 |
| 1-5904 | HR/PEER SUPPORT | - | - | 11,082 | 11,082 | 9,235 | - | 9,235 | - |
| 1-5905 | HR SOFTWARE | - | 10,000 | (10,000) | - | - | 8,333 | (8,333) | 10,000 |
| | TOTAL HUMAN RESOURCES | - | 30,000 | (6,498) | 23,502 | 19,585 | 25,000 | (5,415) | 41,000 |
| | PUBLIC RELATIONS | | | | | | | | |
| 1-5911 | PR & SPECIAL EVENTS | - | 41,300 | (27,253) | 14,047 | 11,706 | 34,417 | (22,711) | 50,000 |
| | TOTAL PUBLIC RELATIONS | - | 41,300 | (27,253) | 14,047 | 11,706 | 34,417 | (22,711) | 50,000 |
| | INFORMATION TECHNOLOGY ("IT") | | | | | | | | |
| 1-5921 | SOFTWARE / LICENSES | - | 195,000 | (23,848) | 171,152 | 142,627 | 162,500 | (19,873) | 150,000 |
| 1-5923 | HARDWARE | - | 80,000 | 33,656 | 113,656 | 94,713 | 66,667 | 28,046 | 40,000 |

| | 2019 Audited Actual | 2020 Adopted Budget | Variance Positive (Negative) | 2020 Forecast | YTD Thru 10/31/20 Actual | YTD Thru 10/31/20 Budget | Variance Positive (Negative) | 2021 Adopted Budget | |
|--------|---------------------------------------|---------------------------|------------------------------------|--------------------|--------------------------------|--------------------------------|------------------------------------|---------------------------|-------------------|
| 1-5925 | IT SERVICES | - | 20,000 | 814 | 20,814 | 17,345 | 16,667 | 678 | 55,000 |
| 1-5940 | INFORMATION TECHNOLOGY | 190,439 | - | - | - | - | - | - | - |
| | TOTAL IT | 190,439 | 295,000 | 10,622 | 305,622 | 254,685 | 245,833 | 8,852 | 245,000 |
| | OTHER GENERAL EXPENSES | | | | | | | | |
| 1-5902 | RENT STATION # 1 | 5,000 | 5,000 | (5,000) | - | - | 4,167 | (4,167) | - |
| 1-5904 | HUMAN RESOURCES | 4,909 | - | - | - | - | - | - | - |
| 1-5905 | PEER SUPPORT | 2,430 | - | - | - | - | - | - | - |
| 1-5906 | ELECTION'S | - | 100,000 | (59,872) | 40,128 | 33,440 | 83,333 | (49,893) | 35,000 |
| 1-5908 | ATTORNEY FEES - REGULAR | 72,917 | 100,000 | (19,212) | 80,788 | 67,323 | 83,333 | (16,010) | 103,000 |
| 1-5909 | ATTORNEY FEES - SPECIAL PROJECTS | 25,545 | 20,000 | (20,000) | - | - | 16,667 | (16,667) | 21,000 |
| 1-5910 | PUBLIC RELATIONS & SPONSORSHIPS | 27,137 | - | 6,547 | 6,547 | 5,456 | - | 5,456 | - |
| 1-5912 | BOARD CONFERENCE | 8,747 | 15,000 | (9,996) | 5,004 | 4,170 | 12,500 | (8,330) | 15,000 |
| 1-5918 | PROFESSIONAL SERVICES | 1,375 | 5,200 | (5,200) | - | - | 4,333 | (4,333) | 20,400 |
| 1-5920 | MEALS AND BUSINESS EXPENSES | 13,825 | 12,400 | (10,379) | 2,021 | 1,684 | 10,333 | (8,649) | 12,800 |
| 1-5926 | MISC. GENERAL EXPENSE | 16,700 | 40,500 | (35,798) | 4,702 | 3,918 | 33,750 | (29,832) | 41,800 |
| 1-5930 | COMMUNICATIONS CENTER | 563,797 | - | - | - | - | - | - | - |
| 1-5938 | TAX COLLECTION FEE | 235,060 | 280,119 | 53,079 | 333,198 | 277,665 | 233,433 | 44,233 | 278,042 |
| 1-5941 | WEBSITE | 6,723 | 25,000 | 325 | 25,325 | 21,104 | 20,833 | 271 | 7,000 |
| 1-5942 | BANK FEES | 3,818 | 4,000 | 4,635 | 8,635 | 7,196 | 3,333 | 3,863 | 4,200 |
| 1-5944 | TELEPHONES | 42,203 | 66,000 | (36,996) | 29,004 | 24,170 | 55,000 | (30,830) | 68,800 |
| 1-5946 | OFFICE SUPPLIES | 15,966 | 20,600 | (6,319) | 14,281 | 11,901 | 17,167 | (5,266) | 21,300 |
| 1-5948 | PUBLIC INFO MATERIAL | 1,657 | - | - | - | - | - | - | - |
| 1-5950 | MISCELLANOUS EXPENSE | 135 | - | - | - | - | - | - | - |
| 1-5997 | REORGANIZATION EXPENSES | - | 100,000 | (51,398) | 48,602 | 40,502 | 83,333 | (42,831) | 25,000 |
| 1-5956 | DEPARTMENT PHYSICALS | 9,508 | 50,000 | (46,484) | 3,516 | 2,930 | 41,667 | (38,737) | 51,500 |
| 1-5958 | IN DISTRICT NEW MEMBERS | - | - | 360 | 360 | 300 | - | 300 | - |
| 1-5992 | DUES & MEMBERSHIPS | 8,782 | 8,000 | (3,526) | 4,474 | 3,728 | 6,667 | (2,939) | 8,300 |
| 1-5993 | GRANT ADMINISTRATION | - | 10,300 | (10,300) | - | - | 8,583 | (8,583) | - |
| 1-5999 | Reconciliation Discrepancies | (10,317) | - | - | - | - | - | - | - |
| | ACCREDITATION EXPENSES | - | - | - | - | - | - | - | 25,000 |
| 1-5995 | SACFD ASSOCIATION | 9,155 | 10,300 | 574 | 10,874 | 9,062 | 8,583 | 479 | 10,700 |
| 1-5900 | OTHER GENERAL EXPENSES | 36 | - | - | - | - | - | - | - |
| | TOTAL OTHER GENERAL | 1,065,108 | 872,419 | (254,960) | 617,459 | 514,549 | 727,016 | (212,467) | 748,842 |
| | DEBT SERVICE | | | | | | | | |
| 1-9931 | INTEREST - HQ LEASE PURCHASE | 117,438 | 108,836 | - | 108,836 | 54,418 | 90,697 | (36,279) | 100,027 |
| 1-9921 | PRINCIPAL - HQ LEASE PURCHASE | 374,000 | 383,000 | - | 383,000 | - | 319,167 | (319,167) | 392,000 |
| 1-9930 | INTEREST - 2016 EQUIP LEASE PURC | 17,032 | 13,568 | - | 13,568 | 7,218 | 11,307 | (4,089) | 10,055 |
| 1-9920 | PRINCIPAL - 2016 EQUIP LEASE PURC | 179,000 | 181,000 | - | 181,000 | 90,000 | 150,833 | (60,833) | 185,000 |
| 1-9932 | INTEREST - 2017 EQUIP LEASE PURC | 14,971 | 12,133 | - | 12,133 | - | 10,111 | (10,111) | 9,219 |
| 1-9922 | PRINCIPAL - 2017 EQUIP LEASE PURC | 105,615 | 108,453 | - | 108,453 | - | 90,378 | (90,378) | 111,367 |
| | INTEREST - TRAINING CENTER | - | 306,000 | (306,000) | - | - | 255,000 | (255,000) | - |
| | INTEREST - STATION 1 REMODEL 10YR | - | - | - | - | - | - | - | 120,000 |
| | PRINCIPAL - STATION 1 REMODEL 10YR | - | - | - | - | - | - | - | 200,000 |
| | INTEREST - SCBA LEASE PURC 7YR TERM | - | 30,568 | (13,536) | 17,032 | - | 25,473 | (25,473) | 17,032 |
| | PRINCIPAL - SCBA LEASE PURC 7YR | - | 89,529 | (16,605) | 72,924 | - | 74,608 | (74,608) | 72,924 |
| | INTEREST - BUNKER GEAR LEASE PURC 7YR | - | 7,404 | (3,241) | 4,163 | - | 6,170 | (6,170) | 4,163 |
| | PRINCIPAL - BUNKER GEAR LEASE PUR 7YR | - | 21,686 | 2,055 | 23,741 | - | 18,072 | (18,072) | 23,741 |
| | TOTAL DEBT SERVICE | 808,056 | 1,262,177 | (337,327) | 924,850 | 151,636 | 1,051,814 | (900,178) | 1,245,528 |
| | TOTAL EXP BEFORE TRANSFERS | 11,831,059 | 16,681,707 | (1,517,153) | 15,164,554 | 12,018,056 | 13,901,423 | (1,883,367) | 18,552,971 |

| | 2019 Audited Actual | 2020 Adopted Budget | Variance Positive (Negative) | 2020 Forecast | YTD Thru 10/31/20 Actual | YTD Thru 10/31/20 Budget | Variance Positive (Negative) | 2021 Adopted Budget |
|---|------------------------------------|------------------------------------|---|--------------------------|---|---|---|------------------------------------|
| NET REVENUE / (DEFICIT) BEFORE TRANSFERS | 5,681,570 | 3,348,419 | 1,817,564 | 5,165,983 | 7,858,623 | 2,790,349 | 5,068,274 | 1,897,284 |
| INTERFUND TRANSFERS | | | | | | | | |
| 1-8005 TRANSFER TO CAPITAL FUND | 3,278,552 | 2,867,248 | 2,532,752 | 5,400,000 | - | 2,389,373 | (2,389,373) | 1,700,000 |
| 1-8011 TRFR TO OLD HIRE PENSION PLAN | 50,000 | 51,500 | (12,294) | 39,206 | - | 42,917 | (42,917) | 51,500 |
| 1-8010 TRFR TO FPPA VOL PENSION PLAN | 78,340 | 79,494 | 35,632 | 115,126 | - | 66,245 | (66,245) | 120,000 |
| TOTAL INTERFUND TRANSFERS | 3,406,892 | 2,998,242 | 2,556,090 | 5,554,332 | - | 2,498,535 | (2,498,535) | 1,871,500 |
| CHANGE IN FUND BALANCE | 2,274,678 | 350,177 | (738,526) | (388,349) | 7,858,623 | 291,814 | 7,566,809 | 25,784 |
| 1-3000 BEGINNING FUND BAL- GENERAL FUND | 1,928,444 | 4,203,122 | - | 4,203,122 | 4,203,122 | 4,203,122 | - | 3,814,773 |
| ENDING FUND BAL- GENERAL FUND | 4,203,122 | 4,553,299 | (738,526) | 3,814,773 | 12,061,745 | 4,494,936 | 7,566,809 | 3,840,556 |