

2018 Adopted Budget

|                                    | 2016 Actual    | 2017 Year End<br>Estimate | 2018 Adopted   |
|------------------------------------|----------------|---------------------------|----------------|
| <u>ASSESSED EVALUATION</u>         | \$ 157,399,490 | \$ 158,684,250            | \$ 163,724,250 |
| <u>BEGINNING BALANCE</u>           | \$ 438,908     | \$ 411,979                | \$ 475,000     |
| <u>REVENUES</u>                    |                |                           |                |
| General Property Tax               | \$ 1,475,981   | \$ 1,476,087              | \$ 1,891,343   |
| General Property Tax - Pension     | \$ -           | \$ -                      | \$ -           |
| Intergovernmental Agreements       | \$ 177,313     | \$ 175,000                | \$ -           |
| Specific Ownership Tax             | \$ 164,145     | \$ 164,145                | \$ 185,000     |
| Tax Abatements/Refunds             | \$ 2,800       | \$ 2,800                  | \$ 2,800       |
| Vet/Senior Homestead Tax           | \$ 62,334      | \$ 62,000                 | \$ 70,000      |
| Ambulance Revenue                  | \$ 1,666,585   | \$ 1,716,500              | \$ 1,875,000   |
| Interest Income                    | \$ 600         | \$ 600                    | \$ 2,500       |
| Interest Income - Pension*         | \$ -           | \$ -                      | \$ 8,500       |
| Interest Sales - Pension*          | \$ -           | \$ -                      | \$ 29,000      |
| Donations                          | \$ -           | \$ 500                    | \$ 800         |
| Grant Income                       | \$ 200,000     | \$ 400,000                | \$ 440,000     |
| Delinquent Tax & Penalty           | \$ -           | \$ -                      | \$ -           |
| Misc. Income                       | \$ 4,500       | \$ 5,000                  | \$ 5,000       |
| Fees & Permits                     | \$ 2,000       | \$ 2,000                  | \$ 5,000       |
| Public Safety Reimbursement        | \$ -           | \$ -                      | \$ 101,807     |
| Total Revenues                     | \$ 3,756,258   | \$ 4,004,632              | \$ 4,616,750   |
| <u>TOTAL REVENUES</u>              | \$ 4,195,166   | \$ 4,416,611              | \$ 5,091,750   |
| <u>EXPENDITURES</u>                |                |                           |                |
| <u>100 ADMINISTRATION</u>          |                |                           |                |
| Pension Payments                   | \$ -           | \$ -                      | \$ 29,000      |
| Volunteer Pension                  |                |                           | \$ 29,000      |
|                                    |                |                           | \$ 29,000      |
| <u>101 Wages</u>                   | \$ 1,320,735   | \$ 1,386,130              | \$ 1,513,500   |
| 101.1 Board of Directors           | \$ 4,500       | \$ 4,500                  | \$ 4,500       |
| 101.2 Administration               | \$ 1,161,235   | \$ 168,630                | \$ 185,000     |
| 101.3 Officers                     | \$ -           | \$ 340,000                | \$ 355,000     |
| 101.4 Fulltime Firefighters        | \$ -           | \$ 578,000                | \$ 597,000     |
| 101.5 Parttime Firefighters        | \$ -           | \$ 175,000                | \$ 220,000     |
| 101.6 Volunteer Reimbursements     | \$ 155,000     | \$ 55,000                 | \$ 87,000      |
| 101.7 Overtime                     | \$ -           | \$ 65,000                 | \$ 65,000      |
|                                    | \$ 1,320,735   | \$ 1,386,130              | \$ 1,513,500   |
| <u>102 Benefits</u>                | \$ 304,250     | \$ 327,300                | \$ 355,800     |
| 102.1 Health Insurance             | \$ 185,000     | \$ 203,500                | \$ 227,000     |
| 102.2 Retirement - Fulltime        | \$ 104,500     | \$ 100,000                | \$ 105,000     |
| 102.3 Retirement - Volunteer       | \$ 14,750      | \$ 16,000                 | \$ 16,000      |
| 102.4 Volunteer Incentives - AFLAC | \$ -           | \$ 7,800                  | \$ 7,800       |
|                                    | \$ 304,250     | \$ 327,300                | \$ 355,800     |

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|------------------------------------------|-------------------|---------------------------|-------------------|
| <b>103 Payroll Expenses</b>              | <b>\$ 58,000</b>  | <b>\$ 74,000</b>          | <b>\$ 72,700</b>  |
| 103.1 Payroll Taxes                      | \$ 33,000         | \$ 40,500                 | \$ 7,200          |
| 103.2 FICA                               | \$ -              | \$ 8,000                  | \$ 42,000         |
| 103.4 Payroll & A/R Contract             | \$ 20,000         | \$ 23,000                 | \$ 22,000         |
| 103.4 Misc Payroll Expenses              | \$ 5,000          | \$ 2,500                  | \$ 1,500          |
|                                          | \$ 58,000         | \$ 74,000                 | \$ 72,700         |
| <b>104 Office Expenses</b>               | <b>\$ 153,400</b> | <b>\$ 176,540</b>         | <b>\$ 182,250</b> |
| 104.1 Dues/Subscriptions                 | \$ 5,900          | \$ 5,000                  | \$ 5,250          |
| 104.2 Legal Services                     | \$ 6,000          | \$ 8,000                  | \$ 8,000          |
| 104.3 Audit                              | \$ -              | \$ -                      | \$ 6,500          |
| 104.4 District Ins. & Work Comp          | \$ 128,000        | \$ 138,240                | \$ 100,000        |
| 104.5 Postal Service                     | \$ -              | \$ 800                    | \$ 1,000          |
| 104.6 Computers/Software                 | \$ -              | \$ 2,500                  | \$ 21,500         |
| 104.7 Printing/Advertising               | \$ -              | \$ 2,000                  | \$ 1,500          |
| 104.8 IT Services - Service Agreement    | \$ -              | \$ 10,000                 | \$ 10,000         |
| 104.9 IT Services - Equip/Maintenance    | \$ -              | \$ 8,500                  | \$ 8,500          |
| 104.10 Miscellaneous Supplies            | \$ 13,500         | \$ 1,500                  | \$ 5,000          |
| 104.11 Election Expenses                 | \$ -              | \$ -                      | \$ 15,000         |
|                                          | \$ 153,400        | \$ 176,540                | \$ 182,250        |
| <b>200 OPERATIONS</b>                    |                   |                           |                   |
| <b>201 Uniforms</b>                      | <b>\$ 7,500</b>   | <b>\$ 15,300</b>          | <b>\$ 18,000</b>  |
| 201.1 Administration                     | \$ 1,000          | \$ 1,000                  | \$ 1,500          |
| 201.2 Fulltime                           | \$ 6,500          | \$ 7,500                  | \$ 8,500          |
| 201.3 Parttime/Volunteer                 | \$ -              | \$ 6,800                  | \$ 8,000          |
|                                          | \$ 7,500          | \$ 15,300                 | \$ 18,000         |
| <b>202 Personal Protective Equipment</b> | <b>\$ -</b>       | <b>\$ 30,000</b>          | <b>\$ 32,500</b>  |
| 202.1 Firefighting                       | \$ -              | \$ 25,000                 | \$ 30,000         |
| 202.2 Emergency Medical                  | \$ -              | \$ 5,000                  | \$ 2,500          |
|                                          | \$ -              | \$ 30,000                 | \$ 32,500         |
| <b>203 Fire Operating Supplies</b>       | <b>\$ 38,000</b>  | <b>\$ 31,500</b>          | <b>\$ 65,000</b>  |
| 203.1 Hose/Nozzles/Adaptors Etc          | \$ 16,000         | \$ 10,000                 | \$ 15,000         |
| 203.2 Firefighting Tools & Equipment     | \$ 22,000         | \$ 15,000                 | \$ 40,000         |
| 203.3 Technical Rescue                   | \$ -              | \$ 5,000                  | \$ 3,500          |
| 203.4 Hazardous Materials                | \$ -              | \$ 500                    | \$ 4,500          |
| 203.5 Wildland/Urban Interface           | \$ -              | \$ 500                    | \$ 1,500          |
| 203.6 Miscellaneous Supplies             | \$ -              | \$ 500                    | \$ 500            |
|                                          | \$ 38,000         | \$ 31,500                 | \$ 65,000         |
| <b>204 EMS Operating Supplies</b>        | <b>\$ 55,000</b>  | <b>\$ 52,500</b>          | <b>\$ 79,000</b>  |
| 204.1 Medications/Oxygen Supplies        | \$ 55,000         | \$ 5,000                  | \$ 7,500          |
| 204.2 Disposable Supplies                | \$ -              | \$ 25,000                 | \$ 55,000         |
| 204.3 Non-disposable Supplies            | \$ -              | \$ 20,000                 | \$ 15,000         |
| 204.4 Miscellaneous Supplies             | \$ -              | \$ 2,500                  | \$ 1,500          |
|                                          | \$ 55,000         | \$ 52,500                 | \$ 79,000         |

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|-----------------------------------------|------------------|---------------------------|------------------|
| <b>205 Training/Travel</b>              | <b>\$ 28,800</b> | <b>\$ 31,000</b>          | <b>\$ 33,000</b> |
| 205.1 Fire Conferences/Classes          | \$ 27,000        | \$ 8,000                  | \$ 10,000        |
| 205.2 Fire Training Supplies            | \$ 1,800         | \$ 2,000                  | \$ 2,000         |
| 205.3 Fire Travel/Lodging Expense       | \$ -             | \$ 2,500                  | \$ 2,500         |
| 205.4 EMS Conferences/Classes           | \$ -             | \$ 14,000                 | \$ 14,000        |
| 205.5 EMS Training Supplies             | \$ -             | \$ 2,000                  | \$ 2,000         |
| 205.6 EMS Travel/Lodging Expense        | \$ -             | \$ 2,500                  | \$ 2,500         |
|                                         | \$ 28,800        | \$ 31,000                 | \$ 33,000        |
| <b>206 Station Operation</b>            | <b>\$ 40,000</b> | <b>\$ 29,800</b>          | <b>\$ 43,500</b> |
| 206.1 Utilities                         | \$ 40,000        | \$ 29,800                 | \$ 43,500        |
| 206.1.1 Gas & Electric                  | \$ 15,000        | \$ 8,400                  | \$ 12,500        |
| 206.1.2 Water/Trash Sanitation          | \$ -             | \$ 4,200                  | \$ 3,500         |
| 206.1.3 Telephone/Cable                 | \$ -             | \$ 4,200                  | \$ 12,500        |
| 206.2 Cleaning Supplies                 | \$ -             | \$ 5,000                  | \$ 5,000         |
| 206.3 Station Maintenance               | \$ 25,000        | \$ 8,000                  | \$ 10,000        |
|                                         | \$ 40,000        | \$ 29,800                 | \$ 43,500        |
| <b>207 Public Education/Prevention</b>  | <b>\$ 2,000</b>  | <b>\$ 3,500</b>           | <b>\$ 5,500</b>  |
| 207.1 Supplies & Materials - Education  | \$ 2,000         | \$ 1,500                  | \$ 3,500         |
| 207.2 Supplies & Materials - Prevention | \$ -             | \$ 1,500                  | \$ 1,500         |
| 207.3 Supplies & Materials - Invest     | \$ -             | \$ 500                    | \$ 500           |
|                                         | \$ 2,000         | \$ 3,500                  | \$ 5,500         |
| <b>208 Recruitment &amp; Retention</b>  | <b>\$ -</b>      | <b>\$ 23,000</b>          | <b>\$ 28,000</b> |
| 208.1 Medical Physicals/Vac/Equipment   | \$ -             | \$ 20,000                 | \$ 25,000        |
| 208.2 Member Recognition/Awards         | \$ -             | \$ 3,000                  | \$ 3,000         |
|                                         | \$ -             | \$ 23,000                 | \$ 28,000        |
| <b>300 FUEL/OIL/REPAIRS/MAINTENANCE</b> |                  |                           |                  |
| <b>301 Apparatus</b>                    | <b>\$ 44,400</b> | <b>\$ 52,820</b>          | <b>\$ 72,500</b> |
| 301.1 Fuel - Fire Apparatus             | \$ 6,400         | \$ 6,720                  | \$ 7,500         |
| 301.2 Fuel - EMS                        | \$ 12,000        | \$ 12,600                 | \$ 12,500        |
| 301.3 Maintenance - Fire                | \$ 16,000        | \$ 16,000                 | \$ 25,000        |
| 301.4 Maintenance - Ambulance           | \$ 10,000        | \$ 15,000                 | \$ 25,000        |
| 301.5 Apparatus Testing                 | \$ -             | \$ 2,500                  | \$ 2,500         |
|                                         | \$ 44,400        | \$ 52,820                 | \$ 72,500        |
| <b>302 Small Tools &amp; Equipment</b>  | <b>\$ -</b>      | <b>\$ 4,400</b>           | <b>\$ 5,400</b>  |
| 302.1 Fuel                              | \$ -             | \$ 500                    | \$ 500           |
| 302.2 Maintenance & Repair              | \$ -             | \$ 1,400                  | \$ 1,400         |
| 302.3 Equipment Testing                 | \$ -             | \$ 2,500                  | \$ 3,500         |
|                                         | \$ -             | \$ 4,400                  | \$ 5,400         |

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|------------------------------------|---------------------|---------------------------|---------------------|
| <b>303 Station/Grounds</b>         | <b>\$ 3,100</b>     | <b>\$ 12,000</b>          | <b>\$ 28,000</b>    |
| 303.1 Machine Repair/Maintenance   | \$ -                | \$ 500                    | \$ 1,000            |
| 303.2 Grounds Maintenance          | \$ -                | \$ 500                    | \$ 500              |
| 303.3 Station Tools & Equipment    | \$ -                | \$ 1,500                  | \$ 1,500            |
| 303.4 Furniture/Etc                |                     |                           |                     |
| 303.4.1 Beds                       | \$ -                | \$ 500                    | \$ 500              |
| 303.4.2 Chairs/Tables/Etc          | \$ -                | \$ 500                    | \$ 1,500            |
| 303.4.3 Misc Items                 | \$ 3,100            | \$ 500                    | \$ 5,000            |
| 303.5 Station Repairs              | \$ -                | \$ 8,000                  | \$ 18,000           |
|                                    | <u>\$ 3,100</u>     | <u>\$ 12,000</u>          | <u>\$ 28,000</u>    |
| <b>400 COMMUNICATIONS</b>          |                     |                           |                     |
| <b>401 Dispatch Fees</b>           | <b>\$ 94,200</b>    | <b>\$ 98,910</b>          | <b>\$ 101,870</b>   |
| 401 Annual Fees                    | \$ 94,200           | \$ 98,910                 | \$ 101,870          |
|                                    | <u>\$ 94,200</u>    | <u>\$ 98,910</u>          | <u>\$ 101,870</u>   |
| <b>402 Radios &amp; Equipment</b>  | <b>\$ 6,000</b>     | <b>\$ 6,000</b>           | <b>\$ 32,500</b>    |
| 402.1 Maintenance & Repair         | \$ 6,000            | \$ 4,000                  | \$ 2,500            |
| 402.2 Replacement                  | \$ -                | \$ 2,000                  | \$ 30,000           |
|                                    | <u>\$ 6,000</u>     | <u>\$ 6,000</u>           | <u>\$ 32,500</u>    |
| <b>500 OTHER FEES</b>              |                     |                           |                     |
| Trust Fees - Pension               |                     |                           | <u>\$ 8,500</u>     |
|                                    | \$ -                | \$ -                      | \$ 8,500            |
|                                    | \$ -                | \$ -                      | \$ 8,500            |
| <b>501 Treasurer Fees</b>          | <b>\$ 31,000</b>    | <b>\$ 34,100</b>          | <b>\$ 34,500</b>    |
| 501 Annual Fees                    | \$ 31,000           | \$ 34,100                 | \$ 34,500           |
|                                    | <u>\$ 31,000</u>    | <u>\$ 34,100</u>          | <u>\$ 34,500</u>    |
| <b>502 Grant Match</b>             | <b>\$ -</b>         | <b>\$ 118,500</b>         | <b>\$ 120,000</b>   |
| 502.1 EMS Provider Grant           | \$ -                | \$ 50,000                 | \$ 85,000           |
| 502.2 MCFML Grant                  | \$ -                | \$ 68,500                 | \$ 20,000           |
| 502.3 AFG                          | \$ -                | \$ -                      | \$ 15,000           |
| 502.4 DOLA                         | \$ -                | \$ -                      | \$ -                |
|                                    | <u>\$ -</u>         | <u>\$ 118,500</u>         | <u>\$ 120,000</u>   |
| <b>503 Ambulance Fees</b>          | <b>\$ 1,177,000</b> | <b>\$ 1,239,450</b>       | <b>\$ 1,265,000</b> |
| 503.1 Medicare/Medicaid Disallowed | \$ 810,000          | \$ 850,500                | \$ 950,000          |
| 503.2 Accounts To Collections      | \$ 200,000          | \$ 210,000                | \$ 120,000          |
| 503.3 County Transport Fees        | \$ 18,000           | \$ 22,500                 | \$ 25,000           |
| 503.4 Ambulance Billing Service    | \$ 49,000           | \$ 51,450                 | \$ 65,000           |
| 503.5 Accounts Uncollected         | \$ 100,000          | \$ 105,000                | \$ 105,000          |
|                                    | <u>\$ 1,177,000</u> | <u>\$ 1,239,450</u>       | <u>\$ 1,265,000</u> |

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|                                               | 2016 Revised        | 2017 Year End<br>Estimate | 2018 Adopted        |
|-----------------------------------------------|---------------------|---------------------------|---------------------|
| <b>600 CAPITAL PROJECTS</b>                   |                     |                           |                     |
| <u>601 Lease Purchase</u>                     | <u>\$ 72,745</u>    | <u>\$ 72,000</u>          | <u>\$ 55,000</u>    |
| 601.1 Ladder Truck                            | \$ 72,745           | \$ 55,000                 | \$ 55,000           |
| 601.2 Ambulance                               | \$ -                | \$ 17,000                 | \$ -                |
|                                               | \$ 72,745           | \$ 72,000                 | \$ 55,000           |
| <u>602 Grant Projects</u>                     | <u>\$ -</u>         | <u>\$ 400,000</u>         | <u>\$ 440,000</u>   |
| 602 Grant Projects                            | \$ -                | \$ 400,000                | \$ 440,000          |
|                                               | \$ -                | \$ 400,000                | \$ 440,000          |
| <u>603 Capital Purchase</u>                   |                     |                           | <u>\$ 25,000</u>    |
| 603 Staff Vehicle                             | \$ -                | \$ -                      | \$ 25,000           |
|                                               |                     |                           | \$ 25,000           |
| <b>700 ADDITIONAL EXPENDITURES</b>            | <b>\$ 782,536</b>   | <b>\$ 80,000</b>          | <b>\$ 205,000</b>   |
| <u>701 Operational Contingency</u>            | \$ 107,450          | \$ 20,000                 | \$ 50,000           |
| <u>702 Facility Improvements/Construction</u> | \$ -                | \$ 20,000                 | \$ 65,000           |
| <u>703 Apparatus/Equipment</u>                | \$ 505,086          | \$ 20,000                 | \$ 65,000           |
| <u>704 Capital Reserve</u>                    | \$ 170,000          | \$ 20,000                 | \$ 25,000           |
|                                               | \$ 782,536          | \$ 80,000                 | \$ 205,000          |
| <b>TABOR (3% of Operational Budget)</b>       | <b>\$ 91,250</b>    | <b>\$ 117,861</b>         | <b>\$ 93,256</b>    |
| <br>                                          |                     |                           |                     |
| <b>Total Expenditures</b>                     | <b>\$ 4,309,916</b> | <b>\$ 4,416,611</b>       | <b>\$ 4,944,276</b> |
| <b>Total Revenues</b>                         | <b>\$ 4,195,166</b> | <b>\$ 4,416,611</b>       | <b>\$ 5,091,750</b> |
| <b>Over/Under Amount</b>                      | <b>\$ (114,750)</b> | <b>\$ -</b>               | <b>\$ 147,474</b>   |