

Evergreen Fire Protection District



2022 Budget

Evergreen Fire Protection District 2022 Budget

The Evergreen Fire Protection District 2022 budget utilizes specific budgeting strategies to ensure financial responsibility and soundness. The District's budgeting strategies, checks and balances for fiscal responsibility, and some technical aspects of the budget are outlined below.

Budgeting Strategy

The District's budget strategy directly correlates with its short and long term planning.

Short term planning needs are identified through the day-to-day management of the organization. The management team meets on a regular basis to discuss the needs of each division and identify internal and external service issues that need attention. The issues that need financial attention are then marked for review for the next year's budget. If necessary, a plan is put in place to accommodate those needs in the current year. In an effort to ensure the District's long-term financial health and to meet the expanding needs of the organization, the District has created three Capital Reserves. These reserves are used to accumulate the money necessary to meet the District's current and future capital funding needs. The District is committed to funding these accounts at their appropriate levels prior to establishing the overall operating budget. In the 2022 budget, 18.62% of the total General Fund revenue is allocated between these three reserves.

Strategic Capital: This reserve was created to fund various capital projects within the District that fall outside the scope of the normal operating and capital replacement budgets. This allows the District to accumulate funds over a period of time (typically less than five years) to finance large capital projects. Projected reserve balance as of December 31, 2022: \$1,619,617.

Apparatus Replacement: This reserve was created for the purpose of enabling the District to finance the replacement of vehicles and firefighting apparatus based on the practical life expectancy of the asset. Projected reserve balance as of December 31, 2022: \$1,499,327.

Station 1: This reserve was created to fund the future replacement of Station 1 at 4751 Highway 73. Projected reserve balance as of December 31, 2022: \$5,260,605.

Fiscal Responsibility

The District will receive approximately 75.07% of the total funding for Fire/ Rescue services from property taxes in 2022. The District has several checks and balances in place to ensure fiscal responsibility. For example:

Monthly Variance Reports: Each division head is asked to review the division's actual spending vs. budget for the month and year-to-date. This process allows each division head to review all transactions within the division budget to ensure expenses are recorded correctly and that budget overages are examined and communicated in a timely manner.

Review of Recurring Costs: Recurring costs will be periodically re-evaluated to ensure that the District is getting the best possible rates.

Spending Authority: Expenses over \$10,000 require formal approval by the Board of Directors. This allows the District to have greater control over large expenditures and ensures compliance with the budget.

Market Studies on Compensation: The District performs a Market Study for each position within the District every three years to ensure that the salaries are appropriate and competitive.

Performance-Based Raises: The District utilizes a system of performance-based raises determined by each employee's evaluation and performance review. The Chief must approve all performance-based salary and wage increases.

Employee Benefits: The District re-evaluates its benefit package annually to assure that it is competitive and cost effective for the District. For 2022 the District is in its seventh year of an agreement with the Colorado Employer Benefit Trust which provides health insurance as part of a cooperative arrangement with other Special District Association members. The benefit package includes life insurance, a pension plan and health insurance with optional dental and vision plans. In addition the District provides access to several Employee Assistance Programs.

Technical Aspects of the Budget

The Evergreen Fire Protection District maintains its financial records using governmental fund accounting. The focus of governmental fund accounting is the short-term inflow and outflow of spendable funds. However, the District also maintains long-term capital and debt projections for sound long-term decision-making, allocating planned savings to meet these projections.

Funds

Each major area of the District has its own fund and budget. Below is a list of all five funds that currently make up the Evergreen Fire Protection District.

General Fund: This fund is used to account for the main operating expenses of the District, which are emergency medical services, fire protection services and administrative costs. This includes but is not limited to 911 dispatch costs, fire equipment and personal protective equipment, training, communication tools, administrative staff, station maintenance expenses, ambulance crews, ambulance maintenance, billing and collections and ambulance supplies and training. The Budget for the General Fund is divided into the following sections:

- *Payroll and Benefits:* Salaries, wages, benefits, payroll taxes, Worker's Compensation, and pension expenses (both paid and volunteer).
- *Commodities and Supplies:* Tangible items for the operation of the District such as office supplies, maintenance and repair parts, firefighting and EMS equipment, uniforms, books and manuals, and fuel.
- *Contractual Services:* Legal services, auditing, and other professional fees.
- *Other Operating Expenses:* Services required for the operation of the District such as postage, janitorial services, internet fees, telephone service, utilities, insurance, and travel expenses.
- *Capital Expenses:* These are capital expenses such as equipment, tools, hardware, software, vehicles, furniture and buildings needed to support the operations of the District.

Debt Service Fund: The purpose of this fund is to account for the resources accumulated and payments made for principal and interest on the current bond issue. The current bond will be paid off in 2023.

Fiduciary Fund: The purpose of this fund is to account for the income and expenses related to the Jefferson County Mountain Area Radio System (JCMARS): This fund was created to support a multi-agency radio system for mutual aid incidents. Evergreen Fire/Rescue collects annually both capital replacement and annual maintenance funds from the contributing member fire departments and manages the funds to support the radio system.

Determining the General Fund Operating Budget

The budgeting process starts with projecting revenues. Jefferson County and Clear Creek County provide the District with a preliminary assessment of valuation for the coming year in August, which is used to estimate property taxes. The District considers market conditions and historical data to project other revenues such as ambulance billings and interest income.

The next step in the process is the preparation of a preliminary budget by the management staff of each division. These preliminary budgets are totaled and compared to projected revenues to determine the fiscal viability of the division budgets. Meetings are then held with each Division Manager and the Fire Chief. This collaborative effort results in finalizing the division budgets and balancing the overall General Fund budget.

2022 Budget Overview – The District anticipates total General Fund revenues of \$9,509,738, which is above what was budgeted in 2021. The budgeted total General Fund operating expenditures of \$8,237,771 are an increase of 4% from the 2021 budget. Additionally, the District expects to spend \$1,620,000 on capital expenditures funded from the Capital Reserves.

The 2022 budget reflects the following highlights:

Fire Operations: The 2022 budget shows an increase of \$46,904. This increase is related to the relocation of radio equipment and maintenance as well as monitor replacement.

Fire Prevention: The Fire Prevention budget for 2022 shows an increase of \$195,941 from 2021. This is due to the addition of the two new positions salary and benefits, as well as associated training, PPE and uniform expenses.

Wildland Mitigation: The 2022 Wildland Mitigation budget will continue to be under the supervision and direction of the Fire Marshal. The budget shows a decrease of \$221,950 due primarily to the reduction of grant expenses. Projected revenue from the deployment of the Type 3 Engine has also been decreased to reflect the revenue received in 2021.

Administration: The Administration budget for 2022 shows an increase of \$143,562 from 2021. This budget reflects increases in operating expenses associated with periodic/annual physicals for paid staff and firefighters, costs and legal fees associated with the May board election, personnel expansions to email services, and the planned printing costs for wildland preplans.

Facility Maintenance: The 2022 budget for Facility Maintenance shows an increase of \$31,276. This is primarily capital building improvements for the replacement of an HVAC unit at Station 2, interior painting of Station 2, and landscaping repairs/replacements. Increased costs of commodities and supplies, and contract services are also factors.

Vehicle Maintenance: The 2022 budget shows an increase of \$63,093 from 2021 due primarily to the projected increase in commodities and supplies, as well as the cost of maintenance on apparatus and wildland equipment.

EMS Budget: The EMS budget for 2022 shows an increase of \$60,889 from 2021. The division shows increased expenses for the planned addition of an intern in the ECARES program and for the addition of Knox Secure Medical boxes on the ambulances.

Rental Property: In 2021, the District continued to rent property that it owns at 28648 Buffalo Park Road and at 5071 Highway 73. Planning continues for the future construction project on these properties. Until that occurs the tenants will continue to occupy the buildings and this budget will reflect the revenue from the properties and the cost of maintenance.

JCMARS: The Jefferson County Mountain Area Radio System consortium houses its member deposits with the Evergreen Fire Protection District. Each member agency deposits an agreed upon amount annually which is then used to pay for parts and maintenance of the joint radio system.

The final Certificates of Assessed Values from the Counties reflected a \$51,363,917 or 10.21% increase of taxable assessed valuation in Jefferson County and a \$7,340,400 or 10.00% increase in Clear Creek County for 2022 compared to 2021.

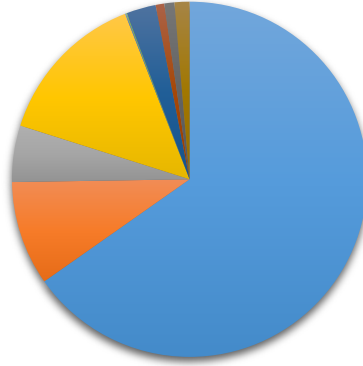
Sincerely,

A handwritten signature in black ink, appearing to read 'Mike Weege', written in a cursive style.

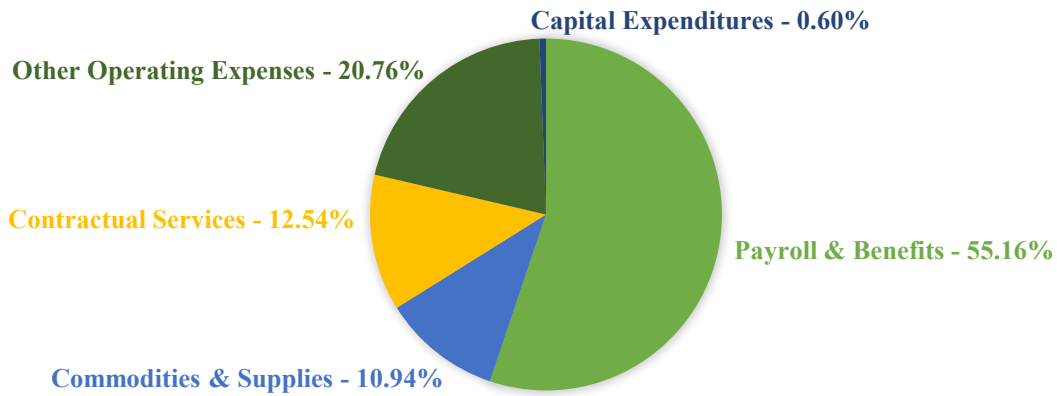
Fire Chief Mike Weege
Evergreen Fire/Rescue

2022 REVENUE

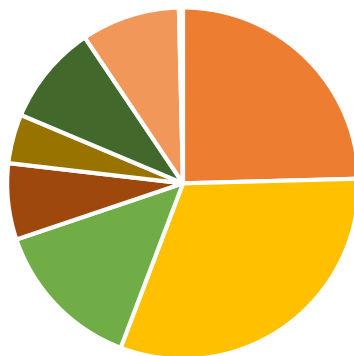
- Property Tax - Jeffco
- Property Tax - CCC
- Specific Ownership Tax
- Ambulance Billing
- Fire Prevention
- Donations & Grants
- Wildland Deployment
- Contract Maintenance
- Rental Income
- Misc. Revenue Sources



2022 OPERATING EXPENSES



2022 EXPENDITURES BY DIVISION



- Administration - 24.58%
- Emergency Medical Services - 11.02%
- Fire Operations - 14.06%
- Fire Prevention - 7.01%
- Facility Maintenance - 4.52%
- Fleet Maintenance - 9.21%
- Wildland - 9.06%
- Rental Property -0.37%

RESOLUTION 2021-0006

RESOLUTION OF EVERGREEN FIRE PROTECTION DISTRICT
TO ADOPT 2022 BUDGET

WHEREAS, the Board of Directors of the Evergreen Fire Protection District has appointed a budget committee to prepare and submit a proposed 2022 budget to the Board at the proper time; and

WHEREAS, such budget committee has submitted a proposed budget to this Board for its consideration; and

WHEREAS, upon due and proper notice, published in accordance with the law, such proposed budget was open for inspection by the public at a designated place, and a public hearing was held on November 9, 2021, and interested electors were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, the budget has been prepared to comply with all terms, limitations and exemptions, including, but not limited to, enterprise, reserve transfer and expenditure exemptions, under Article X, Section 20 of the Colorado Constitution ("TABOR") and other laws or obligations which are applicable to or binding upon the District; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Evergreen Fire Protection District:

1. That estimated expenditures for each fund are as follows:

General Fund:	\$9,855,578
Bond Debt Service Fund:	\$ 651,777
Fiduciary Fund	<u>\$ 51,200</u>
Total	<u>\$10,558,555</u>

2. That estimated revenues for each fund are as follows:

General Fund:

From unappropriated surpluses	\$ 9,015,011
From sources other than general property tax	\$ 2,372,296
From the general property tax levy	<u>\$ 7,165,415</u>
Total	<u>\$18,552,722</u>

Bond Debt Service Fund:

From unappropriated surpluses	\$ 62,390
From sources other than general property tax	\$ 0
From the general property tax levy	<u>\$652,445</u>
Total	<u>\$714,835</u>

Fiduciary Fund:

From unappropriated surpluses	\$ 49,026
From sources other than general property tax	\$ 0
From the general property tax levy	<u>\$ 51,200</u>
Total	<u>\$100,226</u>

3. That the budget, as submitted, amended and herein summarized by fund, be, and the same hereby is, approved and adopted as the budget of Evergreen Fire Protection District for the 2022 fiscal year.

4. That the budget, as hereby approved and adopted, shall be certified by the Treasurer and/or President of the District to all appropriate agencies and is made a part of the public records of the District.

TO SET MILL LEVIES

WHEREAS, the amount of money necessary to balance the budget for general operating expenses is \$7,134,802 together with abatements in the amount of \$30,613; and

WHEREAS, the amount of money necessary to balance the budget for debt service expenses is \$652,445; and

WHEREAS, the 2021 valuation for assessment for the District, as certified by the Jefferson County and Clear Creek County Assessors, is \$637,776,187.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Evergreen Fire Protection District:

1. That for the purposes of meeting all general operating expenses of the District during the 2022 budget year, there is hereby levied a tax of 11.187 mills, which has been adjusted as approved by the voters within the District to offset with the change in the residential assessment rate as established by the State of Colorado, upon each dollar of the total valuation for assessment of all taxable property within the District, to raise \$7,134,802 in revenue.

2. That for abatement purposes, there is hereby levied a tax of 0.048 mills upon each dollar of the total valuation for assessment of all taxable property within the District, to raise \$30,613 in revenue.

3. That for debt service purposes, there is hereby levied a tax of 1.023 mills upon each dollar of the total valuation for assessment of all taxable property within the District, to raise \$652,445 in revenue.

4. That the Treasurer and/or President of the District, or his or her designee, is hereby authorized and directed to immediately certify to the County Commissioners of Jefferson County and Clear Creek County, Colorado, the mill levies for the District as herein above determined and set, or as adjusted, if necessary, upon receipt of the final (December) certification of valuation from the county assessors in order to comply with any applicable revenue and other budgetary limits.

TO APPROPRIATE SUMS OF MONEY

WHEREAS, the Board of Directors of the District has made provision in the budget for revenues in an amount equal to the total proposed expenditures as set forth therein; and

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, as more fully set forth in the budget, including any interfund transfers listed therein, so as not to impair the operations of District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Evergreen Fire Protection District that the following sums are hereby appropriated from the revenues of each fund, to each fund, for the purposes stated in the budget:

General Fund:	\$9,855,578
Bond Debt Service Fund:	\$ 651,777
Fiduciary Fund	<u>\$ 51,200</u>
Total	<u>\$10,558,555</u>

Adopted this 7th day of December, 2021.

EVERGREEN FIRE PROTECTION DISTRICT

By Michael G. Gregory
Michael Gregory, Treasurer

ATTEST:

By Chuck Ridings
Chuck Ridings, Secretary

Evergreen Fire Protection District

General Fund Budget Summary

	2020 Audited Actual	2021 Adopted Budget	2021 Estimated Actual	6/30/2021 Actual	2022 Proposed Budget
BEGINNING FUND BALANCE	8,788,990	7,409,850	8,097,007	8,097,007	9,015,011
REVENUE					
Total General Fund Revenue	9,353,540	9,245,063	9,537,277	7,820,967	9,509,738
EXPENDITURES					
Operating- By Division					
Fire Operations Expenditures	861,093	1,111,400	1,085,173	328,004	1,158,304
Fire Prevention Expenditures	321,271	381,735	363,135	141,229	577,676
Wildland Mitigation Expenditures	584,997	968,052	705,128	228,568	746,102
Administration Expenditures	2,084,332	1,881,310	1,822,324	971,458	2,024,872
Facilities Expenditures	316,267	340,810	331,983	134,693	372,086
Vehicles, Equip & Station Maint.	567,318	696,019	624,969	277,692	759,112
Emergency Medical Services	2,570,399	2,507,942	2,484,692	1,217,425	2,568,831
Mountain Market	24,632	30,788	34,070	12,466	30,788
Total Expenditures By Division	7,330,309	7,918,056	7,451,473	3,311,534	8,237,771
Operating Surplus/(Deficit)	2,023,231	1,327,007	2,085,804	4,509,433	1,271,967
Capital Budget					
Strategic Capital	1,591,108	651,800	642,800	176,992	70,000
Apparatus Replacement	604,810	425,000	425,000	450	700,000
Station 1	519,296	300,000	100,000	3,000	850,000
Total Capital Expenditures	2,715,214	1,376,800	1,167,800	180,442	1,620,000
Net Surplus/(Deficit)	(691,983)	(49,793)	918,004	4,328,992	(348,033)
ENDING FUND BALANCE	8,097,007	7,360,057	9,015,011	12,425,999	8,666,977
Components of Ending Fund Balance					
Strategic Capital Reserve					
Beginning	2,223,525	918,025	1,482,417	1,482,417	1,339,617
Addition	850,000	500,000	500,000	-	350,000
Less: Expense	(1,591,108)	(651,800)	(642,800)	(176,992)	(70,000)
Ending	1,482,417	766,225	1,339,617	1,305,426	1,619,617
Apparatus Replacement Reserve					
Beginning	2,604,137	2,094,137	2,099,327	2,099,327	1,774,327
Addition	100,000	100,000	100,000	-	425,000
Less: Expense	(604,810)	(425,000)	(425,000)	(450)	(700,000)
Ending	2,099,327	1,769,137	1,774,327	2,098,877	1,499,327
Station No. 1 Reserve					
Beginning	3,579,901	4,059,901	4,210,605	4,210,605	5,110,605
Addition	1,150,000	750,000	1,000,000	-	1,000,000
Less: Expense	(519,296)	(300,000)	(100,000)	(3,000)	(850,000)
Ending	4,210,605	4,509,901	5,110,605	4,207,605	5,260,605
TABOR Reserve	280,606	277,352	286,118	234,629	285,292
Unreserved	24,052	37,442	504,343	4,579,462	2,136
Total Ending Fund Balance	8,097,007	7,360,057	9,015,011	12,425,999	8,666,977
Assessed Valuation					
Jeffco	501,133,858	503,313,359	503,313,359	503,313,359	554,677,276
CCC	73,504,830	73,430,520	73,430,520	73,430,520	80,770,920
Total Assessed Valuation	574,638,688	576,743,879	576,743,879	576,743,879	635,448,196
Mill Levy					
General Operating	11.186	11.186	11.186	11.186	11.187
Refunds/Abatements	0.059	0.053	0.053	0.053	0.048
General Obligation Bonds	1.135	1.135	1.135	1.135	1.023
Total Mill Levy	12.380	12.374	12.374	12.374	12.258

Evergreen Fire Protection District

General Fund Operating Budget Detail

		2020 Audited Actual	2021 Adopted Budget	2021 Estimated Actual	6/30/2021 Actual	2022 Proposed Budget
BEGINNING FUND BALANCE		8,788,990	7,409,850	8,097,007	8,097,007	9,015,011
REVENUE						
4000	Ambulance Billing	1,448,143	1,300,000	1,300,000	674,908	1,350,000
4005	Property Tax - Jeffco	5,572,606	5,630,063	5,630,063	5,407,822	6,205,175
4010	Property Tax - CCC	819,855	821,394	821,394	791,339	903,584
4111	Specific Ownership Tax - Jeffco	463,751	394,104	384,556	192,278	434,362
4112	Specific Ownership Tax - CCC	68,006	49,284	71,536	35,768	54,215
4151	Abatement Refund - Jeffco	29,456	26,676	26,676	25,659	26,625
4152	Abatement Refund - CCC	4,324	3,892	3,892	3,749	3,877
4315	Rental Income	72,879	87,000	87,000	39,403	87,000
4320	CPR Class Income	3,450	1,500	666	666	1,000
4322	Fire Prevention	18,246	7,000	4,504	4,504	7,000
4340	Wildland Deployment	266,723	370,000	554,188	126,000	255,000
4350	MVA Revenue	5,146	3,000	3,700	3,700	4,500
4510	Donations	27,999	16,500	46,620	35,450	5,150
4520	Grant Revenue	226,293	261,000	79,255	79,255	1,000
4520	Grants - CWPIP	-	15,000	-	-	-
4520	Grants - Walmart	-	2,500	2,500	-	2,500
4610	Interest- Property Tax - Jeffco	6,542	4,000	4,000	1,464	4,000
4620	Interest- Property Tax - CCC	1,628	1,000	1,000	386	1,000
4630	Portfolio Interest Income	70,594	75,150	10,150	2,133	2,650
4850	Other	54,938	15,000	2,500	2,030	2,500
4860	Proceeds from Sale of Assets	3,000	2,000	344,077	342,077	-
4880	Vehicle/Maintenance Income	98,394	75,000	75,000	50,620	75,000
4950	457(e)(11)(a) Contribution	6,821	-	-	-	-
4952	State Pension Contribution	80,000	80,000	80,000	-	80,000
4855	Energy Credit Reimbursement	4,748	4,000	4,000	1,187	3,600
Total Revenue		9,353,540	9,245,063	9,537,277	7,820,967	9,509,738
EXPENDITURES						
Payroll & Benefits						
5110	Salaries & Wages	2,402,351	2,781,028	2,714,910	1,165,963	2,926,689
5210	Employee Benefits	427,135	462,925	462,925	195,217	535,889
5250	Worker's Comp	125,146	147,983	150,488	97,626	117,579
5310	Employer Payroll Taxes	160,849	221,091	223,679	104,584	232,673
5610	Paid Pension	157,140	195,453	195,453	60,799	201,673
5630	Volunteer Pension	350,833	355,000	355,000	137,500	355,000
5632	Call Credits	175,138	175,000	175,000	-	175,000
Total Payroll & Benefits		3,798,594	4,338,480	4,277,455	1,761,690	4,544,503
Commodities and Supplies						
5710	Clothing & Uniforms	32,358	33,861	29,961	11,748	35,641
5712	Personal Protection Equipment	62,227	130,110	123,000	23,097	139,038
6210	Office Supplies	12,210	14,000	12,000	4,497	14,000
6230	Volunteer Uniform/Stores	7,476	12,200	8,000	3,643	12,200
6310	Fire Equipment	12,307	33,800	22,300	-	34,750
6340	Ambulance Supplies	95,812	38,300	38,300	28,334	41,000
6360	Fire Extinguisher	4,776	10,000	10,000	-	5,000
6380	Misc. Operating Supplies	2,333	2,000	2,000	374	6,300
6920	Subscriptions	437	2,700	1,256	1,206	3,500
6926	Books and Manuals	7,687	11,213	7,800	4,039	12,548
7135	Equipment Lease	4,323	5,000	5,000	2,168	5,000
7210	Equipment Repair/Maintenance	3,876	12,200	1,650	576	11,000
7212	Equip & Computer Repair/Maintenance	17,040	4,000	4,000	587	4,000
7220	Tools and Equipment- Non Capital	187,674	120,050	104,700	35,967	179,600

Evergreen Fire Protection District

General Fund Operating Budget Detail

		2020 Audited Actual	2021 Adopted Budget	2021 Estimated Actual	6/30/2021 Actual	2022 Proposed Budget
Commodities and Supplies Continued						
7221	Gas Monitors	-	-	-	-	4,750
7222	SCBA Supplies	6,060	11,364	11,364	-	10,000
7230	Communication Tools Expense	-	-	-	5,530	-
7312	Apparatus Maintenance / Repair	79,044	84,650	70,000	-	82,700
7313	Appratus Maintenance/Repair-EMS	30,884	47,650	35,000	21,684	62,100
7315	Apparatus Maintenance/Repair - Wildland	-	10,000	10,000	6,051	22,300
7316	Gas/Oil/Diesel	23,566	38,000	22,000	7,176	40,000
7317	Gas/Oil/Diesel - EMS	10,393	25,000	17,000	10,122	25,000
7318	Gas/Oil/Diesel - Wildland	-	10,000	10,000	8,639	10,000
7321	Wildland Equipment	29,963	53,150	40,000	24,889	31,450
7322	Rescue Equipment	37,026	22,450	17,700	2,555	20,050
7323	Haz Mat Equipment	-	500	500	-	500
7610	Printing & Copying	-	500	-	-	5,500
7710	Station Maintenance/Repair	55,855	81,900	81,900	15,371	40,650
7711	Parking Lot Maintenance & Repairs	-	-	-	-	11,250
7712	Maintenance Supplies	-	-	-	-	11,000
7713	Station Waste Removal	-	-	-	-	9,750
7714	Special projects/ Unexpected Expenses	-	-	-	-	10,500
Total Commodities and Supplies		723,327	814,598	685,431	218,252	901,077
Contractual Services						
6042	Credit Card Fees	1,099	3,000	2,500	1,070	3,000
6810	Contract Services	33,263	36,900	36,750	12,583	53,700
6820	Professional Fees	282,124	224,600	214,600	99,273	223,300
6830	Legal Fees	67,247	35,000	35,000	23,343	50,000
6850	Tech Support	68,634	77,080	77,080	17,819	90,810
6870	Contract Maintenance	50,493	40,000	40,000	32,646	45,000
7160	Audit Services	12,100	11,000	11,000	9,000	12,000
7325	Wildland Deployment	17,468	15,000	35,000	1,293	35,000
7330	Dispatch Services	518,711	520,000	520,000	259,356	520,000
Total Contractual Services		1,051,139	962,580	971,930	456,382	1,032,810
Other Operating Expenses						
5254	Contractual Allowance	608,442	569,000	569,000	316,290	569,000
5720	Gym Memberships	789	6,000	2,000	955	6,000
5730	Physicals/Immunizations	26,333	25,000	23,500	14,879	35,000
5810	New Employee	2,838	5,500	3,000	1,120	6,000
5820	Training	44,616	85,910	62,000	13,033	96,350
5822	CPR Class	6,981	17,000	17,000	9,065	19,500
5840	Test Pit	637	350	650	-	375
5850	Recruitment	2,493	10,500	9,500	2,966	15,500
5860	Grant Expense	128,713	200,500	7,600	2,170	47,000
6010	Treasurer Fees - Jeffco	84,120	84,851	84,851	81,522	93,078
6020	Treasurer Fees - CCC	24,771	24,759	24,759	23,863	27,108
6040	Bank & CC Fees	-	500	100	-	500
6370	Website	606	2,500	1,000	96	2,500
6420	Liability/Apparatus Ins.	110,719	130,000	132,413	132,413	135,000
6615	Election	41,806	-	-	-	50,000
6710	Seminar	8,079	33,355	28,855	2,016	28,500
6720	Meals	16,694	26,324	25,475	10,397	26,762
6730	Staff Volunteer Functions	24,262	36,500	29,750	1,889	26,500
6780	Travel	4,819	37,325	29,075	3,503	32,325
6782	Mileage	89	1,000	50	153	1,000
6910	Dues	14,213	18,350	17,100	11,813	17,350
6925	Donation Expense	10,079	13,000	11,000	-	4,000
6930	Ambulance Service Refunds	3,438	8,000	8,000	248	8,000

Evergreen Fire Protection District

General Fund Operating Budget Detail

		2020 Audited Actual	2021 Adopted Budget	2021 Estimated Actual	6/30/2021 Actual	2022 Proposed Budget
Other Operating Expenses Continued						
6990	Misc Board Expense	162	5,000	1,000	-	5,000
6992	Bad Debt Expense	203,364	100,000	100,000	92,268	100,000
6993	Collection Agency Allow/Fee	-	500	-	-	500
7125	Management Fees	5,280	9,500	9,500	3,865	9,500
7190	Miscellaneous Other Operating	18,471	20,000	20,000	3,216	20,000
7210	Tools and Equipment- Non Capital	3,876	-	-	576	-
7314	Towing	2,229	2,500	2,000	-	2,500
7380	Tower Lease	18,962	24,000	15,000	7,408	25,000
7382	Tower Maintenance	60,150	64,200	60,000	28,366	52,500
7386	Radio Maintenance	8,061	10,000	7,000	5,469	10,000
7390	Repairs & Maintenance	2,787	6,481	6,481	971	6,481
7420	Telephone	21,874	14,400	12,000	7,547	16,000
7430	Cell Phone	19,577	24,000	15,000	10,239	24,000
7440	Internet	9,080	9,000	7,500	4,834	10,000
7510	Postage & Delivery	1,052	1,000	1,200	500	1,000
7720	Janitorial Support	20,727	25,461	22,961	5,911	18,171
7721	Janitorial Supplies					6,700
7730	Trash Services	9,361	9,725	9,725	4,173	10,925
7735	Landscaping & Groundskeeping	4,495	2,500	11	11	2,500
7740	Snow Removal	1,800	2,525	3,713	3,763	2,775
7780	Security	-	1,000	-	-	1,000
7810	Utilities	72,296	65,667	69,758	48,888	75,667
7815	Parking Lot	-	7,647	7,647	-	7,647
7817	Property Taxes	766	-	766	-	-
7820	Water & Sewer	10,018	11,968	11,968	4,522	13,968
7911	Fire Education	804	1,500	1,650	-	1,500
7912	Promotion	6,227	15,000	18,500	4,891	33,500
7913	Safety Day	5,313	6,000	-	-	6,000
Total Other Operating Expenses		1,672,268	1,775,798	1,490,057	865,807	1,710,181
Capital Expenditures						
7130	Capital Office Furniture/ Equipment	-	-	-	-	-
7200	Capital Hardware	-	-	-	-	-
7214	Capital Software	-	-	-	-	-
7300	Capital Building Improvements	83,518	16,000	16,000	8,800	32,000
7320	Capital Vehicle Improvements	1,463	-	-	-	13,000
7326	Capital Tools & Equipment	-	10,600	10,600	-	4,200
Total Capital Expenditures		84,981	26,600	26,600	8,800	49,200
		-	-	-	-	-
Total Operating Expenses		7,330,309	7,918,056	7,451,473	3,310,931	8,237,771
		(24,632)	(30,788)	(34,070)	(11,864)	(30,788)
Operating Surplus/(Deficit)		2,023,231	1,327,007	2,085,804	4,510,036	1,271,967
	Strategic Capital	1,591,108	651,800	642,800	176,992	70,000
	Apparatus Replacement	604,810	425,000	425,000	450	700,000
	Station 1	519,296	300,000	100,000	3,000	850,000
Net Surplus/(Deficit)		(691,983)	(49,793)	918,004	4,329,594	(348,033)
ENDING FUND BALANCE		8,097,007	7,360,057	9,015,011	12,426,601	8,666,977

Evergreen Fire Protection District

General Fund by Division - Fire Operations - 125

		2020 Audited Actual	2021 Adopted Budget	2021 Estimated Actual	6/30/2021 Actual	2022 Proposed Budget
REVENUE						
4340	Wildland Income	75,821	-	-	-	-
4350	MVA Revenue	5,146	3,000	3,700	3,700	4,500
4510	Donations	6,275	500	500	150	150
4850	Other Revenue	2,497	-	2,000	2,000	-
4952	State Pension Contributions	80,000	80,000	80,000	-	80,000
	Total Revenue	169,740	83,500	86,200	5,850	84,650
EXPENDITURES						
Payroll and Benefits						
5110	Salaries & Wages	101,649	195,670	195,670	113,953	165,391
5210	Employee Benefits Expense	4,451	31,697	31,697	14,664	34,677
5250	Worker's Comp	11,330	18,193	18,193	13,080	15,000
5310	Employer Payroll Taxes	8,946	15,556	15,556	8,787	13,149
5610	Paid Pension	-	12,806	12,806	-	12,723
5630	Volunteer Pension	350,833	355,000	355,000	137,500	355,000
5632	Call Credits	175,138	175,000	175,000	-	175,000
	Total Payroll and Benefits	652,347	803,922	803,922	287,985	770,940
Commodities and Supplies						
5710	Clothing and Uniforms	18,492	12,191	12,191	4,676	12,191
5712	Personal Protection Equipment	46,781	105,910	105,000	11,365	112,538
6310	Fire Equipment	11,877	29,500	18,000	-	30,450
6380	Misc. Operating Supplies	2,333	2,000	2,000	374	6,300
6920	Subscriptions	-	700	806	806	1,000
6926	Books and Manuals	5,773	6,213	5,500	2,308	7,048
7220	Tools and Equipment- Non Capital	11,967	22,600	12,000	3,295	66,600
7222	SCBA Supplies	122	-	-	-	-
7321	Wildland Equipment	10,827	5,400	5,000	259	7,700
7322	Rescue Equipment	34,136	16,700	16,700	2,555	14,050
7323	Haz Mat Equipment	-	500	500	-	500
	Total Commodities and Supplies	142,309	201,714	177,697	25,637	258,377
Contractual Services						
7325	Wildland Deployment Expenses	15,285	-	-	-	-
	Total Wildland Deployment Expenses	15,285	-	-	-	-
Other Operating Expenses						
5820	Training	32,065	38,460	36,750	3,904	52,850
5850	Recruitment	278	6,300	6,300	2,427	10,500
6710	Seminar	7,257	25,355	25,355	1,369	20,500
6720	Meals	10,552	16,824	16,824	4,919	16,612
6780	Travel	-	18,325	18,325	1,761	13,825
6910	Dues	1,000	500	-	-	500
7386	Radio Maintenance	-	-	-	-	10,000
	Total Other Operating Expenses	51,152	105,764	103,554	14,381	124,787
Capital Expenditures						
7326	Capital Tools & Equipment	-	-	-	-	4,200
	Total Capital Expenditures	-	-	-	-	4,200
Total Fire Operations Expenditures		861,093	1,111,400	1,085,173	328,004	1,158,304

Evergreen Fire Protection District

General Fund by Division - Wildland Mitigation - 135

		2020 Audited Actual	2021 Adopted Budget	2021 Estimated Actual	6/30/2021 Actual	2022 Proposed Budget
REVENUE						
4340	Wildland Income	190,901	360,000	544,188	126,000	250,000
4510	Donations	-	2,000	31,100	31,100	2,000
4520	Grant Revenue	132,984	258,000	-	-	
	Total Revenue	323,885	635,000	575,288	157,100	252,000
EXPENDITURES						
Payroll and Benefits						
5110	Salaries & Wages	302,777	505,868	439,750	132,618	453,162
5210	Employee Benefits	53,490	72,230	72,230	27,376	78,867
5250	Worker's Comp	10,763	27,740	27,740	20,295	22,745
5310	Employer Payroll Taxes	11,560	40,216	34,960	4,333	36,026
5610	Paid Pension	9,140	20,098	20,098	-	20,602
	Total Payroll and Benefits	387,729	666,152	594,778	184,621	611,402
Commodities and Supplies						
5710	Clothing & Uniforms	4,678	7,000	6,700	3,189	7,500
5712	Personal Protection Equipment	14,813	20,200	15,000	11,047	12,500
6920	Subscriptions	430	-	400	400	500
6926	Books & Manuals	208	1,000	300	256	1,000
7220	Tools and Equipment- Non Capital	2,004	3,000	3,000	1,126	3,000
7321	Wildland Equipment	14,953	42,500	30,000	20,267	16,500
7610	Printing & Copying	-	-	-	-	500
	Total Commodities and Supplies	37,086	73,700	55,400	36,284	41,500
Contractual Services						
6820	Professional Services	61,549	17,500	7,500	2,015	17,500
6850	Tech Support	-	2,200	2,200	600	2,200
7325	Wildland Deployment	2,184	10,000	30,000	1,293	30,000
	Total Professional Services	63,733	29,700	39,700	3,908	49,700
Other Operating Expenses						
5730	Physicals/Immunizations	-	4,000	3,000	-	4,000
5810	New Employee	575	2,500	500	-	2,000
5820	Training	683	8,000	3,750	842	9,000
5860	Grant Expense	90,541	170,000	-	-	16,500
6720	Meals	207	2,500	2,000	1,202	2,500
6730	Staff Volunteer Functions	-	6,500	2,750	-	-
6780	Travel	883	3,500	2,500	1,614	3,000
6910	Dues	150	1,500	750	96	1,000
6925	Donation Exp	-	-	-	-	2,000
7912	Promotion	3,410	-	-	-	3,500
	Total Other Operating Expenses	96,449	198,500	15,250	3,754	43,500
Total Wildland Mitigation						
		584,997	968,052	705,128	228,568	746,102

Evergreen Fire Protection District

General Fund by Division - Fire Prevention - 130

		2020 Audited Actual	2021 Adopted Budget	2021 Estimated Actual	6/30/2021 Actual	2022 Proposed Budget
REVENUE						
4322	Fire Prevention Income	18,246	7,000	4,504	4,504	7,000
4510	Donations	12,120	11,000	10,620	1,100	-
4520	Grant Revenue	1,930	-	1,526	1,526	-
4520	Grants - Slash	-	-	-	-	-
4520	Grants - CWPIP	-	-	-	-	-
4520	Grants - Walmart	-	2,500	2,500	-	2,500
	Total Revenue	32,296	20,500	19,150	7,130	9,500
EXPENDITURES						
Payroll and Benefits						
5110	Salaries & Wages	215,650	222,312	222,312	107,169	361,141
5210	Employee Benefits	43,644	41,819	41,819	17,065	91,487
5250	Worker's Comp	8,468	9,951	9,951	7,939	14,995
5310	Employer Payroll Taxes	3,534	17,674	17,674	1,581	28,711
5610	Paid Pension	12,924	33,479	33,479	-	27,342
	Total Payroll and Benefits	284,220	325,235	325,235	133,754	523,676
Commodities and Supplies						
5710	Clothing & Uniforms	929	3,000	1,200	100	3,000
5712	Personal Protection Equipment	-	-	-	-	10,000
6926	Books & Manuals	1,706	3,000	2,000	1,476	3,500
7220	Tools and Equipment- Non Capital	5,327	12,000	7,250	179	12,000
	Total Commodities and Supplies	12,739	18,000	10,450	1,755	28,500
Other Operating Expenses						
5820	Training	2,126	8,000	3,000	911	7,500
5860	Grant Expense	336	2,500	3,600	1,526	2,500
6720	Meals	244	2,000	450	63	1,500
6780	Travel	710	5,000	1,750	-	4,500
6910	Dues	1,883	2,500	2,500	678	2,000
6925	Donation Exp	10,079	11,000	11,000	-	-
7911	Education	804	1,500	1,650	-	1,500
7912	Promotion	2,817	-	3,500	2,542	-
7913	Safety Day	5,313	6,000	-	-	6,000
	Total Other Operating Expenses	24,312	38,500	27,450	5,720	25,500
Total Fire Prevention		321,271	381,735	363,135	141,229	577,676

Evergreen Fire Protection District

General Fund by Division - Administration - 140

		2020 Audited Actual	2021 Adopted Budget	2021 Estimated Actual	6/30/2021 Actual	2022 Proposed Budget
REVENUE						
4005	Property Tax - Jeffco	5,572,606	5,630,063	5,630,063	5,407,822	6,205,175
4010	Property Tax - CCC	819,855	821,394	821,394	791,339	903,584
4111	Specific Ownership Tax - Jeffco	463,751	394,104	384,556	192,278	434,362
4112	Specific Ownership Tax - CCC	68,006	49,284	71,536	35,768	54,215
4151	Abatement Refund - Jeffco	29,456	26,676	26,676	25,659	26,625
4152	Abatement Refund - CCC	4,324	3,892	3,892	3,749	3,877
4510	Donations	7,696	1,000	2,400	2,400	1,000
4610	Interest - Property Tax - Jeffco	6,542	4,000	4,000	1,464	4,000
4620	Interest - Property Tax - CCC	1,628	1,000	1,000	386	1,000
4630	Portfolio Interest Income	70,580	75,000	10,000	2,130	2,500
4850	Other Revenue	51,718	15,000	500	30	2,500
4950	Forfeiture Contribution	6,821	-	-	-	-
4855	Energy Credit Reimbursement	4,748	-	-	206	-
	Total Revenue	7,107,730	7,021,413	6,956,016	6,463,233	7,638,838
EXPENDITURES						
Payroll and Benefits						
5110	Salaries & Wages	406,413	311,967	311,967	143,072	320,625
5210	Employee Benefits	60,273	81,897	81,897	15,489	98,666
5250	Worker's Comp	12,896	3,618	10,000	2,867	3,247
5310	Employer Payroll Taxes	37,778	24,801	32,645	32,645	25,490
5610	Paid Pension	37,669	25,912	25,912	11,117	32,774
5630	Volunteer Pension	-	-	-	-	-
	Total Payroll and Benefits	555,029	448,195	462,421	205,190	480,802
Commodities and Supplies						
5710	Clothing and Uniforms	391	1,500	1,500	1,025	1,500
5712	Personal Protection Equipment	205	2,000	1,000	78	2,000
6210	Office Supplies	12,210	14,000	12,000	4,497	14,000
6230	Volunteer Uniform/Stores	7,476	12,200	8,000	3,643	12,200
6920	Subscriptions	7	200	50	-	200
7135	Equipment Lease	4,323	5,000	5,000	2,168	5,000
7212	Computer Repair/Maintenance	17,035	4,000	4,000	587	4,000
7220	Tools and Equipment - Non Capital	57,161	29,000	29,000	12,542	30,500
7610	Printing & Copying	-	500	-	-	5,000
	Total Commodities and Supplies	98,807	68,400	60,550	24,539	74,400
Contractual Services						
6820	Professional Services	220,575	207,100	207,100	97,258	205,800
6830	Legal Fees	67,247	35,000	35,000	23,343	50,000
6850	Tech Support	49,563	52,930	52,930	8,335	71,160
7160	Audit Services	12,100	11,000	11,000	9,000	12,000
7330	Dispatch Services	518,711	520,000	520,000	259,356	520,000
	Total Contractual Services	868,195	826,030	826,030	397,291	858,960

Evergreen Fire Protection District

General Fund by Division - Administration - 140

		2020 Audited Actual	2021 Adopted Budget	2021 Estimated Actual	6/30/2021 Actual	2022 Proposed Budget
Other Operating Expenses						
5720	Gym Memberships	789	6,000	2,000	955	6,000
5730	Physicals/Immunizations	25,946	20,000	20,000	14,779	30,000
5810	New Employee Expense	2,070	2,000	2,000	1,120	3,000
5820	Training	2,548	8,500	8,500	4,683	9,550
5850	Recruitment	56	1,200	1,200	249	1,200
5860	Grant Expense	900	25,000	1,000	-	25,000
6010	Treasurer Fees - Jeffco	84,120	84,851	84,851	81,522	93,078
6020	Treasurer Fees - Clear Creek County	24,771	24,759	24,759	23,863	27,108
6040	Banking Fees	-	500	100	-	500
6370	Website	606	2,500	1,000	96	2,500
6420	Insurance	110,719	130,000	132,413	132,413	135,000
6615	Election	41,806	-	-	-	50,000
6720	Meals	3,343	2,000	3,201	3,201	3,000
6730	Staff Volunteer Functions	24,081	28,500	25,500	1,889	25,000
6780	Travel	1,392	4,000	1,500	14	4,000
6782	Mileage Reimbursement	89	1,000	50	153	1,000
6910	Dues	8,867	11,275	11,275	9,300	11,275
6990	Misc Board Expense	162	5,000	1,000	-	5,000
7190	Miscellaneous Other Operating	18,471	20,000	20,000	3,216	20,000
7380	Tower Lease	18,962	24,000	15,000	7,408	25,000
7382	Tower Maintenance	60,150	64,200	60,000	28,366	52,500
7386	Radio Maintenance	8,061	10,000	7,000	5,469	-
7420	Telephone	21,874	14,400	12,000	7,547	16,000
7430	Cell Phone	19,577	24,000	15,000	10,239	24,000
7440	Internet	9,080	9,000	7,500	4,834	10,000
7510	Postage & Delivery	1,052	1,000	1,200	500	1,000
7912	Promotion	-	15,000	15,000	2,348	30,000
Total Other Operating Expenses		562,301	538,685	473,323	344,437	610,710
Capital Expenditures						
7200	Capital Hardware	-	-	-	-	-
7214	Capital Software	-	-	-	-	-
Total Capital Expenditures		-	-	-	-	-
Total Administration Expenditures		2,084,332	1,881,310	1,822,324	971,458	2,024,872

Evergreen Fire Protection District

General Fund by Division - Facilities Maintenance - 155

		2020 Audited Actual	2021 Adopted Budget	2021 Estimated Actual	6/30/2021 Actual	2022 Proposed Budget
REVENUE						
4855	Energy Credit Reimbursement	-	4,000	4,000	981	3,600
	Total Revenue	-	4,000	4,000	1,549	3,600
EXPENDITURES						
Payroll and Benefits						
5110	Salaries & Wages	76,240	74,654	74,654	33,160	70,266
5210	Employee Benefits	9,595	9,261	9,261	4,177	9,385
5250	Worker's Comp	5,120	6,785	2,908	2,908	2,486
5310	Employer Payroll Taxes	3,811	5,935	5,935	4,315	5,586
5610	Paid Pension	6,986	5,219	5,219	2,669	5,367
	Total Payroll and Benefits	101,752	101,854	97,977	47,229	93,090
Commodities and Supplies						
5710	Clothing and Uniforms	110	670	670	-	650
7220	Tools and Equipment - Non Capital	25,874	6,500	6,500	879	9,600
7710	Station Maintenance/Repair	55,855	81,900	81,900	15,371	40,650
7711	Parking Lot Maintenance & Repairs	-	-	-	-	11,250
7712	Maintenance Supplies	-	-	-	-	11,000
7713	Station Waste Removal	-	-	-	-	9,750
7714	Special projects/ Unexpected Expenses	-	-	-	-	10,500
	Total Commodities and Supplies	81,839	89,070	89,070	16,250	93,400
Contractual Services						
6810	Contract Services	19,071	20,900	20,750	2,973	27,750
	Total Contractual Services	19,071	20,900	20,750	2,973	27,750
Other Operating Expenses						
5730	Physicals/Immunizations	-	500	-	-	500
5820	Training	-	800	-	-	800
7720	Janitorial Support (Separated from supplies in 2022)	20,727	25,461	22,961	5,911	18,171
7721	Janitorial Supplies	-	-	-	-	6,700
7730	Trash/Recycling Svs.	9,361	9,725	9,725	4,173	10,925
7740	Snow Plowing	-	500	500	550	750
7780	Security Expense	-	1,000	-	-	1,000
7810	Utilities	-	65,000	65,000	44,130	75,000
7820	Water & Sewer	-	10,000	10,000	4,676	12,000
	Total Other Operating Expenses	30,088	112,986	108,186	59,440	125,846
Capital Expenditures						
7300	Capital Building Improvements	83,518	16,000	16,000	8,800	32,000
	Total Capital Expenditures	83,518	16,000	16,000	8,800	32,000
Total Facilities Maintenance Expenditures		316,267	340,810	331,983	134,693	372,086

Evergreen Fire Protection District

General Fund by Division - Vehicles and Equipment Maintenance - 160

		2020 Audited Actual	2021 Adopted Budget	2021 Estimated Actual	6/30/2021 Actual	2022 Proposed Budget
REVENUE						
4880	Vehicle/Maintenance Income	98,394	75,000	75,000	50,620	75,000
	Total Revenue	98,394	75,000	75,000	50,620	75,000
EXPENDITURES						
Payroll and Benefits						
5110	Salaries & Wages	210,594	219,131	219,131	102,801	248,537
5210	Employee Benefits	55,124	48,459	48,459	25,391	49,957
5250	Worker's Comp	7,680	10,176	10,176	4,362	7,458
5310	Employer Payroll Taxes	12,900	17,421	17,421	9,124	19,759
5610	Paid Pension	15,352	16,818	16,818	8,797	17,926
	Total Payroll and Benefits	301,651	312,005	312,005	150,475	343,637
Commodities and Supplies						
5710	Clothing and Uniforms	3,689	5,000	4,000	1,587	5,300
6310	Fire Equipment	430	4,300	4,300	-	4,300
6360	Fire Extinguisher	-	10,000	10,000	-	5,000
7210	Equipment Repair/Maintenance	3,876	12,200	1,650	576	11,000
7220	Tools and Equipment- Non Capital	20,880	32,400	32,400	16,092	31,150
7221	Gas Monitors	-	-	-	-	4,750
7222	SCBA	5,938	11,364	11,364	5,530	10,000
7312	Apparatus Maintenance/Repair	79,044	84,650	70,000	21,684	82,700
7313	Apparatus Maintenance/Repair - EMS	30,884	47,650	35,000	6,051	62,100
7315	Apparatus Maintenance/Repair - Wildland	-	10,000	10,000	7,176	22,300
7316	Gas/Oil/Diesel	23,566	38,000	22,000	10,122	40,000
7317	Gas/Oil/Diesel - EMS	10,393	25,000	17,000	8,639	25,000
7318	Gas/Oil/Diesel - Wildland	-	10,000	10,000	603	10,000
7321	Wildland Equipment	4,182	5,250	5,000	4,364	7,250
7322	Rescue Equipment	2,890	5,750	1,000	-	6,000
	Total Commodities and Supplies	185,779	301,564	233,714	82,423	326,850
Contractual Services						
6810	Contract Services	14,192	16,000	16,000	9,610	13,750
6870	Contract Maintenance	50,493	40,000	40,000	32,646	45,000
	Total Contractual Services	64,685	56,000	56,000	42,256	58,750
Other Operating Expenses						
5730	Physical/Immunizations	387	500	500	100	500
5820	Training	4,777	9,000	6,000	1,930	9,500
5840	Test Pit	637	350	650	-	375
6780	Travel	1,835	3,500	3,500	9	4,000
7314	Towing	2,229	2,500	2,000	-	2,500
	Total Other Operating Expenses	13,740	15,850	12,650	2,538	16,875
Capital Expenditures						
7130	Capital Office Furniture/ Equipment	-	-	-	-	-
7200	Capital Computer Hardware	-	-	-	-	-
7214	Capital Software	-	-	-	-	-
7300	Capital Building Improvements	-	-	-	-	-
7320	Capital Vehicle Improvements	1,463	-	-	-	13,000
7326	Capital Tools & Equipment	-	10,600	10,600	-	-
	Total Capital Expenditures	1,463	10,600	10,600	-	13,000
Total Vehicles, Equip & Station Maint.		567,318	696,019	624,969	277,692	759,112

Evergreen Fire Protection District

General Fund by Division - Emergency Medical Services - 200

		2020 Audited Actual	2021 Adopted Budget	2021 Estimated Actual	6/30/2021 Actual	2022 Proposed Budget
REVENUE						
4000	Ambulance Billing	1,448,143	1,300,000	1,300,000	674,908	1,350,000
4320	CPR Class Income	3,450	1,500	666	666	1,000
4340	Wildland Income	-	10,000	10,000	-	5,000
4510	Donation Revenue	1,908	2,000	2,000	700	2,000
4520	Grant Revenue	91,379	3,000	77,729	77,729	1,000
	Total Revenue	1,545,603	1,316,500	1,390,395	754,002	1,359,000
EXPENDITURES						
Payroll and Benefits						
5110	Salaries & Wages	1,089,029	1,251,426	1,251,426	533,189	1,307,567
5210	Employee Benefits	200,558	177,562	177,562	91,055	172,850
5250	Worker's Comp	68,889	71,520	71,520	46,174	51,648
5310	Employer Payroll Taxes	82,321	99,488	99,488	43,799	103,952
5610	Paid Pension	75,069	81,121	81,121	38,217	84,939
	Total Payroll and Benefits	1,515,865	1,681,117	1,681,117	752,435	1,720,956
Commodities and Supplies						
5710	Clothing and Uniforms	4,070	4,500	3,700	1,171	5,500
5712	Personal Protection Equipment	427	2,000	2,000	607	2,000
6340	Ambulance Supplies	95,812	38,300	38,300	28,334	41,000
6920	Subscriptions	-	1,800	-	-	1,800
6926	Books and Manuals	-	1,000	-	-	1,000
7220	Tools and Equipment- Non Capital	64,461	14,550	14,550	1,854	26,750
	Total Commodities and Supplies	164,769	62,150	58,550	31,966	78,050
Contractual Services						
6042	Credit Card Fee	1,099	3,000	2,500	1,070	3,000
6810	Contract Services	-	-	-	-	12,200
6850	Tech Support	19,071	21,950	21,950	8,884	17,450
7325	Wildland Deployment	-	5,000	5,000	-	5,000
	Total Contractual Services	20,170	29,950	29,450	9,954	37,650
Other Operating Expenses						
5254	Contractual Allowance	608,442	569,000	569,000	316,290	569,000
5810	New Employee	193	1,000	500	-	1,000
5820	Training	2,418	13,150	4,000	762	7,150
5822	CPR Class	6,981	17,000	17,000	9,065	19,500
5850	Recruitment and Retention	2,159	3,000	2,000	290	3,800
5860	Grant Expense	36,936	3,000	3,000	644	3,000
6710	Seminar	822	8,000	3,500	647	8,000
6720	Meals	2,347	3,000	3,000	1,013	3,150
6730	Staff Volunteer Functions	181	1,500	1,500	-	1,500
6780	Travel	-	3,000	1,500	105	3,000
6910	Dues	2,314	2,575	2,575	1,739	2,575
6925	Donation Exp.	-	2,000	-	-	2,000
6930	Ambulance Service Refunds	3,438	8,000	8,000	248	8,000
6992	Bad Debt Expense	203,364	100,000	100,000	92,268	100,000
6993	Collection Agency Allow/Fee	-	500	-	-	500
	Total Other Operating Expenses	869,595	734,725	715,575	423,071	732,175
Capital Expenditures						
7326	Capital Tools & Equipment	-	-	-	-	-
	Total Capital Expenditures	-	-	-	-	-
Total Emergency Medical Services		2,570,399	2,507,942	2,484,692	1,217,425	2,568,831

Evergreen Fire Protection District

General Fund by Division - Apparatus Replacement - 300

		2020 Audited Actual	2021 Adopted Budget	2021 Estimated Actual	8/31/2020 Actual	2022 Proposed Budget
REVENUE						
4860	Proceeds from Sale of Assets	3,000	2,000	2,000	-	-
	Total Revenue	3,000	2,000	2,000	-	-
EXPENDITURES						
Capital Expenditures						
7300	Capital Building Improvements	-	-	-	-	-
7320	Capital Vehicle Improvements	604,810	425,000	425,000	450	700,000
	Total Capital Expenditures	604,810	425,000	425,000	450	700,000
Total Vehicles Replacement Expenditures						
		604,810	425,000	425,000	450	700,000
	Net Surplus/(Deficit)	(601,810)	(423,000)	(423,000)	(450)	(700,000)

Evergreen Fire Protection District

General Fund by Division - Strategic Capital - 310

		2020 Audited Actual	2021 Adopted Budget	2021 Estimated Actual	6/30/2021 Actual	2022 Proposed Budget
REVENUE						
4520	Grant Revenue	-	-	-	-	-
	Total Revenue	-	-	-	-	-
EXPENDITURES						
Capital Expenditures						
7130	Capital Office Furniture/Equipment	-	-	-	-	-
7200	Capital Hardware	38,140	47,800	47,800	44,286	-
7214	Capital Software	-	20,000	11,000	7,188	-
7300	Capital Building Improvements	432,097	101,000	101,000	26,259	15,000
7320	Capital Vehicle Improvements	-	-	-	-	-
7326	Capital Tools & Equipment	1,120,871	483,000	483,000	99,258	55,000
	Total Capital Expenditures	1,591,108	651,800	642,800	176,992	70,000
Total Strategic Capital Expenditures		1,591,108	651,800	642,800	176,992	70,000
Net Surplus/(Deficit)		(1,591,108)	(651,800)	(642,800)	(176,992)	(70,000)

Evergreen Fire Protection District

General Fund by Division - Station 1 Reserve - 320

		2020 Audited Actual	2021 Adopted Budget	2021 Estimated Actual	6/30/2021 Actual	2022 Proposed Budget
REVENUE						
4860	Proceeds from Sale of Assets	-	-	342,077	342,077	-
	Total Revenue	-	-	342,077	342,077	-
EXPENDITURES						
Capital Expenditures						
7300	Capital Building Improvements	519,296	300,000	100,000	3,000	850,000
	Total Capital Expenditures	519,296	300,000	100,000	3,000	850,000
	Total Vehicles Replacement Expenditures	519,296	300,000	100,000	3,000	850,000
	Net Surplus/(Deficit)	(519,296)	(300,000)	242,077	339,077	(850,000)

Evergreen Fire Protection District

General Fund by Division - Mountain Market - 400

		2020 Audited Actual	2021 Adopted Budget	2021 Estimated Actual	6/30/2021 Actual	2022 Proposed Budget
REVENUE						
4315	Rental Income	72,879	87,000	87,000	39,403	87,000
4630	Portfolio Interest Income	13	150	150	3	150
	Total Revenue	72,893	87,150	87,150	39,406	87,150
EXPENDITURES						
Other Operating Expenses						
7125	Management Fees	5,280	9,500	9,500	3,865	9,500
7390	Repairs & Maintenance	2,787	6,481	6,481	971	6,481
7735	Landscaping & Groundskeeping	4,495	2,500	11	11	2,500
7740	Snow Plowing	1,800	2,025	3,213	3,213	2,025
7810	Utilities	9,307	667	4,484	4,484	667
7815	Parking Lot	-	7,647	7,647	-	7,647
7816	Gutters	-	-	-	-	-
7817	Property Taxes	766	-	766	-	-
7820	Water & Sewer	196	1,968	1,968	(77)	1,968
9999	Contingency	-	-	-	-	-
	Total Other Operating Expenses	24,632	30,788	34,070	12,466	30,788
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Total Mountain Market Expenditures		24,632	30,788	34,070	12,466	30,788

Evergreen Fire Protection District

Fiduciary Fund - JCMA Radio System Budget Summary

	2020 Audited Actual	2021 Adopted Budget	2021 Estimated Actual	6/30/2021 Actual	2022 Proposed Budget
BEGINNING FUND BALANCE	50,253	25,200	49,026	49,026	49,026
REVENUE					
4401 JCMARS Maint Contribution Revenue	16,200	16,200	16,200	16,200	16,200
4405 JCMARS Capital Contribution Revenue	35,000	35,000	35,000	35,000	35,000
Total Revenue	51,200	51,200	51,200	51,200	51,200
OPERATING EXPENDITURES					
7200 Capital Hardware	-	35,000	35,000	-	16,200
7387 JCMARS Radio Maint	52,427	16,200	16,200	447	35,000
Total Operating Expenditures	52,427	16,200	51,200	447	51,200
Net Surplus/(Deficit)	(1,227)	35,000	-	50,753	-
ENDING FUND BALANCE	49,026	60,200	49,026	99,779	49,026

CERTIFICATION OF VALUATION BY JEFFERSON COUNTY ASSESSOR

New Tax Entity

☐ YES ☒ NO

Date: December 3, 2021

NAME OF TAX ENTITY: EVERGREEN FIRE DIST

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATION ("5.5%" LIMIT) ONLY

IN ACCORDANCE WITH 39-5-121(2)(a) AND 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2021:

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1. \$	503,313,359
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2. \$	554,677,276
3. LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3. \$	0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4. \$	554,677,276
5. NEW CONSTRUCTION: *	5. \$	3,101,756
6. INCREASED PRODUCTION OF PRODUCING MINE: ≈	6. \$	0
7. ANNEXATIONS/INCLUSIONS:	7. \$	0
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈	8. \$	0
9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.): Φ	9. \$	0
10. TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(A), C.R.S.). Includes all revenue collected on valuation not previously certified:	10. \$	8,830
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	11. \$	31,181

‡ This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec 20(8)(b), Colo. Constitution

* New construction is defined as: Taxable real property structures and the personal property connected with the structure.

≈ Jurisdiction must submit to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use Forms DLG 52 & 52A.

Φ Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form DLG 52B.

USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY

IN ACCORDANCE WITH ART X, SEC.20, COLO. CONSTITUTION AND 39-5-121(2)(b), C.R.S., THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2021:

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1. \$	6,416,591,469
ADDITIONS TO TAXABLE REAL PROPERTY		
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	2. \$	42,756,736
3. ANNEXATIONS/INCLUSIONS:	3. \$	0
4. INCREASED MINING PRODUCTION: §	4. \$	0
5. PREVIOUSLY EXEMPT PROPERTY:	5. \$	378,346
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	6. \$	0
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.):	7. \$	0

DELETIONS FROM TAXABLE REAL PROPERTY

8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8. \$	664,782
9. DISCONNECTIONS/EXCLUSIONS:	9. \$	0
10. PREVIOUSLY TAXABLE PROPERTY:	10. \$	474,016

¶ This includes the actual value of all taxable real property plus the actual value of religious, private school, and charitable real property.

* Construction is defined as newly constructed taxable real property structures.

§ Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS:

1. TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY	1. \$	6,436,195,354
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IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES:

HB21-1312 VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): **	\$	620,924
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** The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119.5(3), C.R.S.

NOTE: ALL LEVIES MUST BE CERTIFIED TO THE COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.

CERTIFICATION OF VALUATION BY

Clear Creek County COUNTY ASSESSOR

New Tax Entity? ☐ YES ☒ NO

Date 12/01/2021

NAME OF TAX ENTITY: EVERGREEN FIRE DISTRICT

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATION ("5.5%" LIMIT) ONLY

IN ACCORDANCE WITH 39-5-121(2)(a) and 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2021 :

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1. \$ 73,430,520
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2. \$ 80,770,920
3. LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3. \$ 0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4. \$ 80,770,920
5. NEW CONSTRUCTION: *	5. \$ 290,700
6. INCREASED PRODUCTION OF PRODUCING MINE: ≈	6. \$ 0
7. ANNEXATIONS/INCLUSIONS:	7. \$ 0
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈	8. \$ 0
9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.): Φ	9. \$ 0
10. TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a), C.R.S.). Includes all revenue collected on valuation not previously certified:	10. \$ \$0.00
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	11. \$ (\$50.63)

‡ This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo. Constitution

* New Construction is defined as: Taxable real property structures and the personal property connected with the structure.

≈ Jurisdiction must submit to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use Forms DLG 52 & 52A.

Φ Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form DLG 52B.

USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY

IN ACCORDANCE WITH ART. X, SEC. 20, COLO. CONSTITUTION AND 39-5-121(2)(b), C.R.S., THE Clear Creek County County ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2021 :

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1. \$ 974,655,660
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ADDITIONS TO TAXABLE REAL PROPERTY

2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2. \$ 4,065,630
3. ANNEXATIONS/INCLUSIONS:	3. \$ 0
4. INCREASED MINING PRODUCTION: §	4. \$ 0
5. PREVIOUSLY EXEMPT PROPERTY:	5. \$ 0
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	6. \$ 0
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX	7. \$ 0

WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.)

DELETIONS FROM TAXABLE REAL PROPERTY

8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8. \$ -360,560
9. DISCONNECTIONS/EXCLUSIONS:	9. \$ 0
10. PREVIOUSLY TAXABLE PROPERTY:	10. \$ 0

¶ This includes the actual value of all taxable real property plus the actual value of religious, private school, and charitable real property.

* Construction is defined as newly constructed taxable real property structures.

§ Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS:

TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY \$ 993,118,300

IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES:

HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): ** \$ 15,440

** The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119.5(3), C.R.S.

NOTE: ALL LEVIES MUST BE CERTIFIED to the COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.