

CERTIFIED RECORD OF
PROCEEDINGS RELATING TO
ELIZABETH FIRE PROTECTION DISTRICT
ELBERT COUNTY, COLORADO
AND THE BUDGET HEARING
FOR FISCAL YEAR
2024

**ELIZABETH FIRE PROTECTION DISTRICT
ELBERT COUNTY, STATE OF COLORADO**

CERTIFIED OMNIBUS RESOLUTION

- A) SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2024 AND ENDING ON THE LAST DAY OF DECEMBER, 2024;**
- B) APPROPRIATING SUMS OF MONEY TO, AND AUTHORIZING EXPENDITURES FROM, THE VARIOUS FUNDS, IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH BELOW AND IN THE ATTACHED 2024 BUDGET, FOR FISCAL YEAR 2024; AND,**
- C) CERTIFYING AND LEVYING PROPERTY TAXES FOR THE CALENDAR YEAR 2023 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE 2024 FISCAL YEAR.**

WHEREAS, the Board of Directors (“*Board*”) of the Elizabeth Fire Protection District (“*Fire District*”) appointed Director of Finance & HR, Sarah Fischer, to prepare and submit a proposed 2024 Budget to the Board on or before October 15, 2023; and

WHEREAS, Director of Finance & HR, Sarah Fischer submitted a proposed 2024 Budget to the Board on January 9, 2024, for its consideration; and

WHEREAS, upon due and proper notice, published once in a newspaper of general circulation within the Fire District: 1) the proposed 2024 Budget was open for inspection by the public at the Fire District’s administrative offices; 2) a public hearing on the proposed 2024 Budget was held on January 9, 2024; and 3) interested electors of the Fire District were given the opportunity to file or register any objections to the proposed 2024 Budget prior to and during the public hearing; and

WHEREAS, no objections were filed or registered prior to, or voiced during, the public hearing; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the available revenues, including use of the beginning fund balance and reserve funds, so that the 2024 Budget remains in balance, as required by law; and

WHEREAS, it is necessary for the Fire District to certify and levy property taxes for 2023, to be collected in 2024, the revenue from which, when combined with the estimated revenue from all other sources, including use of the beginning fund balances and reserve funds, shall be sufficient to meet the estimated expenditures for 2024; and

WHEREAS, the 2023 valuation for assessment for the purpose of imposing the Fire District’s general operating mill levy, and its abatements and refunds mill levy, as certified by the Assessors for Elbert County, is \$298,413,072.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE ELIZABETH FIRE PROTECTION DISTRICT:

Section 1. Summary of Estimated Revenues and Expenditures, and Adoption of 2024 Budget.

a. The estimated expenditures for each fund are as follows:

General Operating Fund	\$5,141,464.69
Old Hire Firefighter Pension Fund	159,175.00
Capital Improvements Fund	709,510.33
Impact Fee Fund	72,000.00
Infrastructure Fee Fund	20,000.00
TOTAL	\$6,102,150.02

b. The estimated revenues for each fund are as follows:

GENERAL OPERATING FUND

From Sources Other than General Property Tax	\$1,555,204.00
From the General Property Tax Levy	3,701,217.33
Total General Fund	\$5,256,421.33

OLD HIRE FIREFIGHTER PENSION FUND \$ 157,697.00

CAPITAL IMPROVEMENTS FUND \$ 735,624.94

IMPACT FEE FUND \$ 121,000.00

INFRASTRUCTURE FEE FUND \$ 12,000.00

c. The attached 2024 Budget, as submitted, amended and hereinabove summarized, is approved and adopted as the budget of the Fire District for the year 2024.

Section 2. Appropriation of Money to the Various Funds.

a. The following sums are hereby appropriated to and from each fund for the purposes stated below and in the attached 2024 Budget:

GENERAL OPERATING FUND	\$5,141,464.69
OLD HIRE FIREFIGHTER PENSION FUND	\$ 159,175.00
CAPITAL IMPROVEMENTS FUND	\$ 709,510.33
IMPACT FEE FUND	\$ 72,000.00
INFRASTRUCTURE FEE FUND	\$ 20,000.00
TOTAL	\$6,102,150.02

Section 3. Certification and Levy of General Property Taxes.

a. There is hereby levied a tax of 14.483 mills for general operating expenses which includes 2.080 mills for capital mills, and 0.009 mills for refunds and abatements, upon each dollar of the total valuation for assessment of all taxable property within the Fire District for the year 2023 for collection of tax revenue in 2024.


b. The Secretary of the Board is hereby authorized and directed to certify immediately to the Board of County Commissioners of Elbert County, State of Colorado, the mill levies for the Fire District, as herein above determined and set.

The President of the Board is authorized and directed to sign this Resolution on behalf of the Board and the Secretary of the Board is authorized and directed to attest the signature of the President of the Board and to execute the Certification set forth below.


Rick Young, Board President

01-09-2024
Date

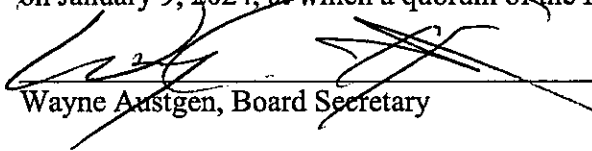
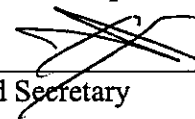
ATTESTED:


Wayne Austgen, Board Secretary

1/9/2024
Date

CERTIFIED COPY

I, Wayne Austgen, the Secretary of the Board of Directors of the Elizabeth Fire Protection District do hereby certify that the attached 2024 Budget is a true and accurate copy of the finalized 2024 Budget adopted by unanimous vote of the Board of Directors during a duly noticed public meeting on January 9, 2024, at which a quorum of the Board was present.

  1/9/2024
Wayne Austgen, Board Secretary Date



**ELIZABETH FIRE PROTECTION DISTRICT
2024 BUDGET
GENERAL FUND**



ASSESSED VALUATION \$298,413,072.00						
GENERAL FUND MILL LEVY 12.394						
ABATED MILL LEVY .009						
TOTAL 12.403						
INCOME						
			2021 Actual	2022 Actual	2023 Estimated	2024 Budget
	<u>Beginning Fund Balance</u>		1,255,838.00	1,569,839.06	1,889,926.16	1,940,988.80
1.40100	<u>General Fund Property Tax Revenue</u>		2,417,452.80	2,644,067.20	2,733,810.84	3,701,217.33
1.40200	<u>S.O.T. Revenue</u>		505,450.35	494,843.81	500,000.00	500,000.00
1.40300	<u>Transport Revenue</u>		372,117.71	491,948.98	500,000.00	500,000.00
1.40400	<u>Permit Fees</u>		26,327.00	20,950.00	20,000.00	10,000.00
1.40500	<u>Developer Contributions</u>		70,000.00	11,750.00	137,500.00	155,000.00
1.40600	<u>CPR Income</u>		2,940.00	1,205.00	1,675.00	3,000.00
1.40700	<u>CFFHC Benefit Trust</u>		1,925.00	4,331.32	550.00	2,500.00
1.40900	<u>Deployment Income</u>					20,000.00
1.41000	<u>Sale of Assets</u>		30,554.00	1,500.00	19,500.00	5,000.00
1.41100	<u>Interest Revenue</u>		2,841.62	38,135.26	109,912.00	60,000.00
1.41200	<u>Other Income</u>		212,327.62	58,051.03	200,000.00	182,500.00
1.41600	<u>Grant Income</u>		200,201.28	291,552.00	1,000,757.47	67,204.00
1.49000	<u>Transfer In From Other Funds</u>		42,000.00	76,124.08	72,000.00	50,000.00
		TOTAL INCOME	\$ 5,139,975.38	\$ 5,704,297.74	\$ 7,185,631.47	\$ 7,197,410.13
EXPENSES						
1.50000 ADMINISTRATION						
1.50101	<u>Office Supplies</u>		\$ 5,564.62	\$ 7,760.30	\$ 7,600.00	\$ 9,500.00
1.50102	<u>Bank Fees</u>		6,198.22	4,641.36	4,862.00	5,000.00
1.50103	<u>Election Expense</u>			85.89		5,000.00
1.50104	<u>Meeting Expense</u>		3,811.42	2,973.16	4,500.00	6,000.00
1.50105	<u>Liability Insurance</u>		32,702.00	37,485.00	38,000.00	45,000.00
1.50106	<u>Dues</u>		3,245.65	2,993.60	3,500.00	3,500.00
1.50107	<u>Admin Training</u>		1,922.69	1,855.00	3,000.00	3,000.00
1.50108	<u>Admin Travel</u>		2,421.07	3,615.33	5,000.00	5,000.00
1.50109	<u>Equipment/Upgrades</u>			46.24		1,000.00
1.50110	<u>Express Toll</u>		248.15	300.55	250.00	250.00
	<u>Salaries and Compensation</u>					
1.50201	FTE Salaries		1,707,520.07	1,817,409.15	1,998,184.00	2,410,673.67
1.50203	Holiday Pay		17,158.32	18,805.85	25,342.00	32,000.00
1.50204	Overtime Pay		100,774.16	144,045.52	122,359.00	145,800.00
1.50205	Training Overtime		11,372.22	16,678.00	20,000.00	20,000.00
1.50206	Part-Time Personnel Operation		159,492.00	241,824.67	345,000.00	320,480.00
1.50207	Part-Time Personnel Admin		24,049.47	18,421.22	31,360.00	56,000.00
1.50208	Deployment Wages					10,000.00
1.50209	Deployment OT					10,000.00
1.50210	Reserve Stipend		1,740.00	2,850.00	900.00	2,000.00
1.50211	CPR Instructor		-	190.13	1,000.00	1,200.00
1.50212	Board Fees		4,350.00	4,350.00	4,350.00	4,500.00
1.50213	Sick Leave/Vacation Buyout		47,976.50	51,596.74	65,000.00	65,000.00
1.50214	Payroll Tax		48,954.57	56,954.25	61,000.00	77,000.00
1.50215	COVID		31,385.09			
	<u>Benefits</u>					
1.50401	EAP Program/Flex fee		994.70	2,743.20	2,000.00	2,500.00
1.50402	Health Insurance		267,801.18	269,247.17	288,000.00	330,000.00
1.50403	Dental Insurance		22,815.84	23,591.97	27,000.00	29,000.00
1.50404	Vision Insurance		4,054.63	4,353.14	5,400.00	7,000.00
1.50405	HRA		11,030.72	14,031.45	15,000.00	15,000.00
1.50406	Life Insurance		1,634.60	1,818.05	2,488.00	3,000.00



**ELIZABETH FIRE PROTECTION DISTRICT
2024 BUDGET
GENERAL FUND**



			2021 Actual	2022 Actual	2023 Estimated	2024 Budget
1.50408		Aflac Cancer Policy	184.99	205.18		
1.50409		Workers Comp	96,212.00	74,489.76	70,000.00	73,000.00
1.50410		CFFCH Benefit Trust	2,405.00	4,231.26	4,828.00	2,500.00
1.50411		Pension Paid Personnel	174,911.57	186,145.95	216,545.00	309,071.54
1.50412		Volunteer Pension Contribution	64,477.00	64,477.00	64,477.00	64,477.00
1.50413		LOSAP Awards	3,141.88	4,089.64	10,000.00	10,000.00
1.50414		STD/LTD	13,618.11	14,163.59	20,000.00	22,000.00
1.50415		Wellness support			1,200.00	2,000.00
1.50416		Section 115			10,113.96	48,367.88
	<u>Recruiting</u>					
1.50501		Driving Record Checks	2,181.38	1,926.35	2,406.00	3,000.00
1.50502		Background Checks	1,990.75	1,456.20	1,630.00	2,000.00
1.50503		Drug Testing/DOT	2,695.00	2,735.00	2,620.00	3,000.00
1.50504		Recruiting/Retention	1,228.12	1,397.85	4,500.00	5,000.00
		TOTAL ADMINISTRATION	\$ 2,882,263.69	\$ 3,105,984.72	\$ 3,489,414.96	\$ 4,168,820.09
1.51000 PROFESSIONAL SERVICES						
1.51101		Legal Fees	\$ 18,084.95	\$ 23,770.92	\$ 22,000.00	\$ 24,000.00
1.51102		Audit Fee	8,000.00	8,500.00	9,000.00	15,000.00
1.51103		I.T. Services	2,565.29	2,825.00	3,000.00	4,800.00
1.51104		Admin Consulting	2,100.00	5,266.92	5,000.00	8,000.00
1.51105		Treasurer Fees	70,581.04	77,154.29	82,014.33	111,036.52
1.51106		EMS Billing	34,139.22	37,570.38	43,991.00	45,000.00
		Peer Support Team			800.00	2,000.00
		TOTAL PROFESSIONAL SER	\$ 135,470.50	\$ 155,087.51	\$ 165,805.33	\$ 209,836.52
1.52000 APPARATUS						
1.52101		Preventative Maintenance	3,046.94	17,820.33	10,000.00	12,500.00
1.52102		Repairs	42,279.74	35,515.53	40,000.00	40,000.00
1.52103		Equipment / Upgrades	7,257.51	4,499.10	5,000.00	9,500.00
		TOTAL APPARATUS	\$ 52,584.19	\$ 57,834.96	\$ 55,000.00	\$ 62,000.00
1.53000 FACILITIES						
1.53101	<u>Station 271</u>					
1.53102		271 Electric	7,153.74	6,694.02	6,331.00	6,500.00
1.53103		271 Gas	2,905.91	5,316.47	4,750.00	5,500.00
1.53104		271 Phone	3,507.61	3,325.56	-	
1.53105		271 Internet	2,906.39	2,877.93	2,000.00	2,300.00
1.53106		271 Cable	247.50	270.00	369.00	375.00
1.53107		271 Water/Sewer	2,296.76	3,117.64	2,400.00	2,500.00
1.53108		271 Trash	413.97	1,053.00	1,000.00	1,000.00
1.53109		271 Drinking Water	1,780.56	2,328.50	2,000.00	2,500.00
1.53110		271 Grounds	971.16	305.31	65.00	500.00
1.53111		271 Maintenance / Repairs	8,285.36	17,809.04	13,500.00	13,000.00
1.53112		271 Equipment / Upgrades	3,542.25	2,644.01	10,500.00	10,000.00
1.53113		271 Life Safety System Maintenance and Repairs			1,977.00	2,000.00
1.53201	<u>Station 272</u>					
1.53202		272 Electric	2,285.74	2,411.41	2,350.00	2,500.00
1.53203		272 Gas	1,138.62	1,654.04	1,850.00	2,000.00
1.53204		272 Phone	1,596.24	422.32	-	
1.53205		272 Internet	534.40			300.00
1.53206		272 Cable	1,348.07	1,363.86	1,300.00	1,400.00
1.53207		272 Trash	230.28	328.00	760.00	1,000.00
1.53208		272 Drinking Water		208.00		1,000.00
1.53209		272 Grounds	68.11	298.32	80.00	300.00



**ELIZABETH FIRE PROTECTION DISTRICT
2024 BUDGET
GENERAL FUND**



			2021 Actual	2022 Actual	2023 Estimated	2024 Budget
1.53210		272 Maintenance / Repairs	5,033.39	2,822.01	2,500.00	3,000.00
1.53211		272 Equipment / Upgrades	1,822.53	2,193.76	3,000.00	8,500.00
1.53213		272 Life Safety System Maintenance			942.00	1,000.00
1.53301	<u>Station 273</u>					
1.53302		273 Electric	7,058.55	7,473.30	6,246.00	7,500.00
1.53303		273 Gas	6,488.57	10,621.10	12,000.00	13,500.00
1.53304		273 Phone	2,249.07	2,046.57		-
1.53305		273 Internet	2,818.87	2,878.19	879.00	-
1.53306		273 Cable	190.98	192.00	250.00	250.00
1.53307		273 Trash	305.60	447.00	970.00	1,000.00
1.53308		273 Drinking Water	1,011.88	1,269.10	1,000.00	1,000.00
1.53309		273 Grounds	322.30	274.90	5,000.00	7,000.00
1.53310		273 Maintenance / Repairs	2,072.37	20,318.11	10,000.00	6,500.00
1.53311		273 Equipment / Upgrades	5,313.67	807.94	5,000.00	9,270.00
1.53313		273 Life Safety System Maintenance			1,056.00	1,500.00
1.53401	<u>Station 274 Joint Facility</u>					
1.53402		Shared Utility Costs	1,566.00	1,597.50	3,500.00	4,000.00
1.53403		274 Equipment / Upgrades				-
1.53801	<u>Admin Building</u>					
1.53802		Admin Electric	2,361.18	2,456.75	1,900.00	2,200.00
1.53803		Admin Gas	604.69	1,009.19	1,000.00	1,100.00
1.53804		Admin Phone	5,113.59	4,642.58	10,751.00	5,400.00
1.53805		Admin Internet	2,784.56	3,635.67	3,780.00	4,000.00
1.53806		Admin Cable				
1.53807		Admin Trash				
1.53808		Admin Drinking Water		301.30		1,200.00
1.53809		Grounds	886.24	337.00		800.00
1.53810		Admin Maintenance/Repairs	1,110.21	1,853.06	3,500.00	3,000.00
1.53811		Admin Equipment/Upgrades	1,650.94	450.87	3,000.00	3,500.00
1.53812		Admin Water/Sewer	982.12	2,481.70	1,800.00	2,000.00
1.53813		Admin Lease Principal	59,301.50	61,821.81	64,449.24	67,188.33
1.53814		Admin Lease Interest	16,822.58	14,302.27	11,674.84	8,935.75
1.53901	<u>General Facilities</u>					
1.53902		GF Equipment / Upgrades	73.71	402.53	2,000.00	2,000.00
1.53903		Furnishing/Fixtures	347.87		2,000.00	3,000.00
1.53904		Quartermaster Supplies	9,003.57	9,626.18	9,800.00	10,000.00
1.53905		Admin Building Acquisition		15.99		
		TOTAL FACILITIES	\$ 178,509.21	\$ 208,705.81	\$ 219,230.08	\$ 233,019.08
1.54000 EQUIPMENT MAINTENANCE AND TESTING						
1.54101	<u>Annual Testing</u>					
1.54102		Ladder Testing			750.00	1,000.00
1.54103		Pump Testing		880.00	2,400.00	2,800.00
1.54104		Fill Station Compressor Testing	372.85	1,855.41	2,000.00	2,000.00
1.54105		SCBA Testing/Maintenance	4,623.92	5,373.65	6,000.00	6,000.00
1.54106		Power Tool Testing/Maintenance	2,350.00	202.60	5,000.00	3,500.00
1.54107		Hose Testing	92.56	5,810.35	6,300.00	6,500.00
1.54201	<u>Firefighting Equipment Maintenance</u>		1,480.59	4,326.90	4,200.00	4,200.00
1.54301	<u>Maintenance Equip Repairs</u>		1,542.00	107.42	1,000.00	1,000.00



**ELIZABETH FIRE PROTECTION DISTRICT
2024 BUDGET
GENERAL FUND**



			2021 Actual	2022 Actual	2023 Estimated	2024 Budget
1.54401	<u>EMS Div Maint/Repairs</u>		11,571.09	15,183.90	20,000.00	20,000.00
1.54501	<u>Radio Equipment Maintenance</u>		1,001.00	438.07	2,000.00	3,000.00
	TOTAL EQUIPMENT		\$ 23,034.01	\$ 34,178.30	\$ 49,650.00	\$ 50,000.00
	MAINTENANCE & TESTING					
	1.55000 FIRE PREVENTION / INVESTIGATIONS					
1.55101	<u>Fire Prevention</u>					
1.55102		Fire Prevention/Public Educatic	5,331.25	8,834.37	2,000.00	8,000.00
1.55105		Training	866.20	2,188.09	2,500.00	3,500.00
1.55106		Travel	728.99	2,229.95	2,500.00	3,500.00
1.55108		Dues/Certifications	914.00	2,945.50	4,000.00	6,500.00
1.55201	<u>Investigations</u>					
1.55202		Supplies/Equipment		150.00	1,000.00	1,000.00
1.55203		Dues/ Certifications	536.33	315.00	1,000.00	800.00
1.55204		Training	695.97		1,500.00	2,500.00
1.55205		Travel	1,510.95		1,500.00	2,500.00
1.55301	<u>Support Services</u>					
1.55302		Supplies	168.45	342.11	500.00	1,500.00
1.55303		CPR administrative costs	3,375.16			
1.55304		CPR Supplies/administrative costs		1,597.37	1,000.00	1,600.00
1.55305		Address Sign	1,407.48	1,655.90	1,000.00	1,000.00
1.55401	<u>Equipment / Upgrades</u>				2,000.00	
	TOTAL FIRE PREVENTION		\$ 15,534.78	\$ 20,258.29	\$ 20,500.00	\$ 32,400.00
	1.56000 COMMUNICATIONS					
1.56101	<u>Dispatch Fees</u>		1,956.00	2,185.00	8,000.00	7,000.00
1.56102	<u>Communication Supplies/Equipment</u>		59.86		3,000.00	6,000.00
1.56103	<u>VHF Repeater Maintenance</u>			-	500.00	500.00
1.56105	<u>Cellular Connectivity</u>		3,273.32	9,453.68	28,000.00	18,000.00
1.56106	<u>Cell Phone Expense</u>		4,798.91	990.64	985.00	985.00
1.56107	<u>Equipment / Upgrades</u>		1,599.96	87.50	20,000.00	
	TOTAL COMMUNICATIONS		\$ 11,688.05	\$ 12,716.82	\$ 60,485.00	\$ 32,485.00
	1.57000 TECHNOLOGY					
1.57101	<u>Domain/Email</u>		987.81	11,863.65	4,000.00	3,000.00
1.57102	<u>Accounting software</u>		6,277.08	7,892.63	6,000.00	7,600.00
1.57104	<u>Records Management Software/preplan</u>		3,212.48	3,012.48	6,500.00	7,000.00
1.57105	<u>CAD/MDT License</u>		5,166.00			3,000.00
1.57106	<u>Training Software</u>		9,175.19	8,982.60	8,757.40	14,800.00
1.57107	<u>Notification/Time Keeping Software</u>		6,299.00	7,375.90	6,175.90	8,000.00
1.57108	<u>Backup Software</u>		1,345.08	1,098.17	1,200.00	1,200.00
1.57109	<u>Copier</u>		5,624.76	4,861.45	1,600.00	5,000.00
1.57110	<u>I.T. Equipment/ Upgrades</u>		10,140.65	4,410.87	12,000.00	12,000.00
1.57111	<u>Antivirus software</u>		1,488.00		100.00	1,200.00
1.57112	<u>Permit/Plan Review Software</u>		149.00		300.00	600.00
	TOTAL TECHNOLOGY		\$ 49,865.05	\$ 49,497.75	\$ 46,633.30	\$ 63,400.00
	1.58000 OPERATIONS					
1.58101	<u>Training</u>					
1.58102		Supplies- Fire Training	6,991.55	6,863.38	5,000.00	10,000.00
1.58103		Dues			350.00	350.00
1.58104		Physical Fitness	194.05	759.89	2,000.00	3,000.00
1.58105		Firefighter Training	2,792.18	3,669.00	5,000.00	5,000.00
1.58106		Firefighter Travel		2,311.01	2,000.00	2,500.00
1.58107		Reserve Academy	3,743.82	2,824.99	5,000.00	5,000.00
1.58108		Firefighter Certification Testing	3,400.00	2,230.00	2,000.00	2,500.00



**ELIZABETH FIRE PROTECTION DISTRICT
2024 BUDGET
GENERAL FUND**



			2021 Actual	2022 Actual	2023 Estimated	2024 Budget
1.58201	<u>EMS</u>					
1.58202		EMS Supplies	37,363.85	43,450.37	40,000.00	45,000.00
1.58203		Dues	675.00	785.00	1,000.00	500.00
1.58204		Training	1,178.24	3,380.89	3,000.00	5,500.00
1.58205		Travel	521.26	1,422.15	1,500.00	2,000.00
1.58206		EMS Scholarship	10,239.58		2,000.00	10,000.00
1.58207		EMS Outreach	20,164.40		900.00	1,000.00
1.58301	<u>PPE / Uniforms</u>					
1.58302		Class B Uniforms	2,675.52	3,944.02	6,000.00	8,500.00
1.58303		Hardware/Patches	3,838.82	2,892.53	2,000.00	350.00
1.58304		T-Shirts/Hat	7,406.22	7,320.96	8,000.00	12,000.00
1.58305		Coats	6,690.79	1,252.99	1,500.00	1,200.00
1.58306		Protective Clothing	20,333.76	18,675.49	10,000.00	20,000.00
		Class A	4,317.92	2,317.40	2,600.00	2,400.00
1.58401	<u>Hazardous Materials</u>					
1.58402		Hazardous Materials Supplies	203.39	946.82	2,000.00	3,500.00
		Tech Rescue Equipment			7,500.00	15,000.00
1.58501	<u>FF Equipment and Supplies</u>		7,684.56	8,266.58	20,000.00	22,000.00
1.58505		SCBA Equipment				67,204.00
1.58508						
1.58701	<u>Fuel</u>		30,214.81	42,873.95	35,000.00	35,000.00
		TOTAL OPERATIONS	\$ 170,629.72	\$ 156,187.42	\$ 164,350.00	\$ 279,504.00
	1.80000 GENERAL FUND CAPITAL OUTLAY					
1.80900	Contingency		-		10,000.00	10,000.00
1.80901	Disaster Relief		50,557.12			
	Capital Expenses			13,920.00	963,574.00	
	Lease payment					
		TOTAL GF CAPITAL OUTLAY	\$ 50,557.12	\$ 13,920.00	\$ 973,574.00	\$ 10,000.00
	Transfers Out					
	<u>TOTAL EXPENSES</u>		\$ 3,570,136.32	\$ 3,814,371.58	\$ 5,244,642.67	\$ 5,141,464.69
		General Fund Revenue	\$ 5,139,975.38	\$ 5,704,297.74	\$ 7,185,631.47	\$ 7,197,410.13
		Expenses	3,570,136.32	3,814,371.58	5,244,642.67	5,141,464.69
		General Fund Ending Balance	1,569,839.06	1,889,926.16	1,940,988.80	2,055,945.44
		3% Emergency Fund	\$ 107,104.09	\$ 114,431.15	\$ 157,339.28	\$ 154,243.94



ELIZABETH FIRE PROTECTION DISTRICT
2024 BUDGET
CAPITAL MIL FUND



ASSESSED VALUATION \$298,413,072.00					
CAPITAL MIL LEVY 2.080					
CAPITAL INCOME					
		2021 Actual	2022 Actual	2023 Estimated	2024 Budget
2.40100	Capital Improvement Tax Revenue	\$ 406,014.62	\$ 443,714.00	\$ 458,152.52	\$ 620,624.94
2.41100	Interest	432.85	8,067.00	23,286.00	20,000.00
	Transfer In				
2.40800	Grant Income				95,000.00
	TOTAL REVENUE	\$ 406,447.47	\$ 451,781.00	\$ 481,438.52	\$ 735,624.94
CAPITAL EXPENDITURES					
2.55000	Treasurers fee	\$ 11,854.20	\$ 12,947.00	\$ 13,744.58	\$ 18,618.75
2.80010	PPE	39,600.00	40,110.63	13,000.00	40,000.00
2.80011	Uniform Standardizations				
2.80012	Apparatus	63,413.48	61,479.79	12,476.46	
2.80013	Equipment	12,293.00	37,636.18	9,600.00	5,000.00
	Fire Hose and Nozzles				10,000.00
	RIT PACK				15,000.00
	Power Tools			4,000.00	
	Training equipment			10,000.00	
	Electric Extrication tools				35,000.00
	Radios			63,579.00	6,800.00
2.80014	Station 271		17,478.20	21,000.00	140,000.00
2.80015	Station 272				22,000.00
2.80016	Station 273		11,000.00	25,200.00	20,000.00
	273 Septic				24,000.00
	273 Paving				80,000.00
2.80017	General Facilities				20,000.00
	Admin Landscape and repairs	14,896.00	5,166.70		
2.80018	Joint Facility Capital Expense				
		\$ 142,056.68	\$ 185,818.50	\$ 172,600.04	\$ 436,418.75
DEBT SERVICE					
2.80201	PNC Lease Principal	116,184.57	119,551.60	111,041.65	114,259.64
2.80220	PNC Lease Interest	23,881.56	20,514.53	17,049.93	13,831.94
	Command Vehicle Lease			25,000.00	25,000.00
		\$ 140,066.13	\$ 140,066.13	\$ 153,091.58	\$ 153,091.58
TRANSFERS TO GENERAL FUND					
2.49000	Ambulance Pram				120,000.00
	Transfer Out for Admin Building			10,000.00	
		\$ -	\$ -	\$ 10,000.00	\$ 120,000.00
	Total Capital Expenditures	\$ 282,122.81	\$ 325,884.63	\$ 335,691.62	\$ 709,510.33
	Beginning Balance	\$ 173,736.00	\$ 298,060.66	\$ 423,957.03	\$ 569,703.93
	Grant Income	-	-	-	-
	Capital Mil Fund Revenue	406,447.47	451,781.00	481,438.52	735,624.94
	Capital Mil Expenses	282,122.81	325,884.63	335,691.62	709,510.33
	Ending Balance	\$ 298,060.66	\$ 423,957.03	\$ 569,703.93	\$ 595,818.55



ELIZABETH FIRE PROTECTION DISTRICT
2024 BUDGET
IMPACT FEES FUND



IMPACT FEES FUND					
INCOME					
		2021 Actual	2022 Actual	2023 Estimated	2024 Budget
	BEGINNING BALANCE	\$ 3,455.52	\$ 7,363.14	\$ 51,968.93	\$ 48,550.93
INCOME					
	ZONE 1	\$ 33,641.00	\$ 114,259.85	\$ 72,000.00	\$ 108,000.00
	ZONE 2	7,356.00	4,510.75	2,452.00	5,000.00
	ZONE 3	4,904.00	1,226.00	1,226.00	5,000.00
	Interest	6.62	733.27	2,904.00	3,000.00
	TOTAL IMPACT FEE REVENUE	\$ 45,907.62	\$ 120,729.87	\$ 78,582.00	\$ 121,000.00
EXPENSES					
	Impact Fee Study			\$ 10,000.00	
	Transfer out to General Fund for	\$ 42,000.00	\$ 76,124.08	\$ 72,000.00	\$ 72,000.00
	TOTAL EXPENSES	\$ 42,000.00	\$ 76,124.08	\$ 82,000.00	\$ 72,000.00
	BEGINNING BALANCE	\$ 3,455.52	\$ 7,363.14	\$ 51,968.93	\$ 48,550.93
	Proposed Impact Fee Revenue	45,907.62	120,729.87	78,582.00	121,000.00
	Proposed Impact Fee Expenses	42,000.00	76,124.08	82,000.00	72,000.00
	Ending Balance	\$ 7,363.14	\$ 51,968.93	\$ 48,550.93	\$ 97,550.93



ELIZABETH FIRE PROTECTION DISTRICT
 2024 BUDGET
 INFRASTRUCTURE FEE FUND



INFRASTRUCTURE FEE FUND							
INCOME							
			2021 Actual	2022 Actual	2023 Estimated	2024 Budget	
6.40100	Beginning Balance	\$	24,453.00	\$	29,794.00	\$	51,231.00
	Infrastructure Fees		35,320.00		23,826.00		10,000.00
	Interest		21.00		733.00		2,000.00
	Transfer In						
	Total Revenue	\$	35,341.00	\$	24,559.00	\$	12,000.00
EXPENSES							
6.8002	Appartus						
	Facilities		30,000.00				20,000.00
	Equipment						
	TOTAL INFRASTRUCTURE EXP	\$	30,000.00	\$	-	\$	10,822.00
	Beginning Balance	\$	24,453.00	\$	29,794.00	\$	51,231.00
	Infrastructure Fee Revenue		35,341.00		24,559.00		12,000.00
	Infrastructure Fee Expense		30,000.00		-		20,000.00
	Ending Balance	\$	29,794.00	\$	54,353.00	\$	51,231.00
							\$ 43,231.00

**ELIZABETH FIRE PROTECTION DISTRICT
VOLUNTEER PENSION FUND BUDGET 2024**

DESCRIPTION	ACTUAL 2022	ESTIMATED CURRENT 2023	BUDGET 2024
BEGINNING FUND BALANCE JANUARY 1	1,062,718.45	901,166.78	851,956.78
FUND ADDITIONS			
DISTRICT CONTRIBUTION	64,477.00	64,477.00	64,477.00
STATE MATCHING FUNDS	18,220.00	18,220.00	18,220.00
NET INVESTMENT INCOME	-72,425.48	27,000.00	75,000.00
<hr/>			
TOTAL FUND CHANGES	10,271.52	109,697.00	157,697.00
 ESTIMATED EXPENDITURES			
ADMINISTRATION FEE	14,698.19	14,232.00	14,500.00
PENSION BENEFITS	157,125.00	144,675.00	144,675.00
BENEFIT CONTINGENCY	0.00	0.00	0.00
TOTAL EXPENDITURES	<u>171,823.19</u>	<u>158,907.00</u>	<u>159,175.00</u>
 VOLUNTEER PENSION ENDING BALANCE	 901,166.78	 851,956.78	 850,478.78

Elizabeth Fire Protection District 2024 Budget Message

DISTRICT SERVICES

The Elizabeth Fire Protection District provides fire protection, emergency medical services, ambulance transports, emergency medical training, i.e., CPR, education in fire prevention to area schools and residents, and enforcement of fire codes within the District.

BASIS OF ACCOUNTING

The basis of accounting utilized in the preparation of the 2024 budget for the District is a modified accrual method. The District's 2024 budget includes projected revenues and expenditures for the general fund, capital mil fund, impact funds, infrastructure and volunteer pension. The budget for each fund reflects a beginning and ending balance for subsequent year's budgets.

PROPERTY TAX REVENUE

The primary source of revenue for the District is property taxes. The revenue is based on a 14.483 mill levy, which includes abated taxes to property owners within the District. The mill levy includes a 2.080 mill for capital improvements that would have sunset in 2016. Voters approved retention of the 2.080 mill for capital improvement expenditures beginning in 2018 and beyond. The voters also approved a special election to adjust our current Mil Levy to be equivalent to the current 7.2% RAR.

LEASE PURCHASE AGREEMENTS/LONG TERM DEBT

The Elizabeth Fire Protection District has two lease purchase agreements, one with PNC Financing to purchase two Pierce Engines and to refurbish a Brush truck, the other is with Community Leasing to finance the purchase of a building for the Administrative Offices for the District. The term of the lease with Community Leasing is for 7 years beginning August 1, 2020 and ending August 1, 2026. The term of the lease with PNC Financing is for 10 years with the first payment due in March 2018 ending in March 2027. A copy of the lease schedule is attached to the 2024 budget.

VOLUNTEER PENSION TRUST FUND

The 2024 budget reflects an expenditure of \$64,477.00 contribution to the volunteer pension fund. Other income to the volunteer pension fund includes anticipated state matching funds in the amount of \$18,220. The District's contribution to the Pension Fund is based on an actuarial study done by Fire & Police Pension Association every two years, latest study was in 2021. This information ensures that the fund remains actuarially sound.

Funds paid into the volunteer pension fund are managed and invested by FPPA. Benefits are paid to retired members of the District which have met length of service and age requirements. A separate Pension Fund Budget for 2024 is attached.

RESERVE FUND

The fund balance for the District is shown on the combined budget for of the general fund and the capital mill fund for future contingencies. Included in the fund balance is 3% emergency fund reserves as required by the Tabor Amendment

ANTICIPATED PROJECTS

We will be purchasing 1 new chief vehicle, 4 ambulance prams from a grant and some station upgrades. Funding for these projects will be made available from the 2.080 capital improvement mill. The district will be implanting an updated version of the Employee/Member handbook that includes the latest local, state and federal employment policies.

**ELIZABETH FIRE PROTECTION DISTRICT
LEASE PURCHASE**

Lease term is 10 years.

Lease Payment due March 10 each year FINAL PAYMENT 3-2027

DUE DATE	PAYMENT DUE	PRINCIPAL	INTEREST	LEASE BALANCE
2024	128,091.58	114,259.64	13,831.94	363,033.02
2025	128,091.58	117,570.88	10,520.70	245,462.14
2026	128,091.58	120,978.09	7,113.49	124,484.05
2027	128,091.58	124,484.05	3,607.53	0.00
	<u>512,366.32</u>	<u>477,292.66</u>	<u>35,073.66</u>	

Lease Payment - Administrative Office Building

Lease Community Leasing Payment due August 1 each year commencing 8-1-2020 7 years

DUE DATE	PAYMENT AMOUNT	PRINCIPAL	INTEREST	Purchase Option
2024	76,124.08	67,188.33	8,935.75	144,821.12
2025	76,124.08	70,043.84	6,080.24	73,620.96
2026	76,124.08	73,020.72	3,103.36	-
	<u>228,372.24</u>	<u>210,252.89</u>	<u>18,119.35</u>	