

**Resolution No. 25-12-10**

**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 2026 AND ENDING ON THE LAST DAY OF DECEMBER, 2026;**
- 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 2025 BUDGET, FOR FISCAL YEAR 2026; AND,**
- C) CERTIFYING AND LEVYING PROPERTY TAXES FOR THE CALENDAR YEAR 2025 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE 2026 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 2026 Budget to the Board on or before October 14, 2025; and

**WHEREAS**, Director of Finance & HR, Sarah Fischer submitted a proposed 2026 Budget to the Board on December 9, 2025, 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 2026 Budget was open for inspection by the public at the Fire District's administrative offices; 2) a public hearing on the proposed 2026 Budget was held on December 9, 2025; and 3) interested electors of the Fire District were given the opportunity to file or register any objections to the proposed 2026 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 2026 Budget remains in balance, as required by law; and

**WHEREAS**, it is necessary for the Fire District to certify and levy property taxes for 2025, to be collected in 2026, 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 2026; and

**WHEREAS**, the 2025 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 \$330,490,652.

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 2026 Budget.**

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

General Operating Fund	\$5,956,942.16
Old Hire Firefighter Pension Fund	137,475.00
Capital Improvements Fund	996,951.38
Impact Fee Fund	105,000.00
Infrastructure Fee Fund	20,000.00
<b>TOTAL</b>	<b>\$7,396,368.54</b>

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

## GENERAL OPERATING FUND

From Sources Other than General Property Tax	\$1,622,000.00
From the General Property Tax Levy	\$4,402,205.39

Total General Fund \$6,024,205.39

## OLD HIRE FIREFIGHTER PENSION FUND

**CAPITAL IMPROVEMENTS FUND** \$ 910,399.71

## IMPACT EEE FUND

INFRASTRUCTURE FEE FUND \$ 12,000.00

The attached 2026 Budget, as submitted

c. The attached 2026 Budget, as submitted, amended and hereinabove summarized, is approved and adopted as the budget of the Fire District for the year 2026.

## **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 2025 Budget:

<b>GENERAL OPERATING FUND</b>	\$5,956,942.16
<b>OLD HIRE FIREFIGHTER PENSION FUND</b>	\$ 137,475.00
<b>CAPITAL IMPROVEMENTS FUND</b>	\$ 996,951.38
<b>IMPACT FEE FUND</b>	\$ 105,000.00
<b>INFRASTRUCTURE FEE FUND</b>	\$ 20,000.00
<b>TOTAL</b>	\$7,396,368.54

### **Section 3. Certification and Levy of General Property Taxes.**

a. There is hereby levied a tax of 15.500 mills for general operating expenses which includes a tax credit of (0.120), 2.180 mills for capital mills, and 0.330 mills for refunds and abatements, of upon each dollar of the total valuation for assessment of all taxable property within the Fire District for the year 2025 for collection of tax revenue in 2026.

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.

ATTESTED:

CERTIFIED COPY

I, Wayne Austgen, the Secretary of the Board of Directors of the Elizabeth Fire Protection District do hereby certify that the attached 2026 Budget is a true and accurate copy of the finalized 2026 Budget adopted by unanimous vote of the Board of Directors during a duly noticed public meeting on December 9, 2025, at which a quorum of the Board was present.

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Wayne Austgen, Board Secretary

Date



ELIZABETH FIRE PROTECTION DISTRICT  
2026 BUDGET  
GENERAL FUND



ASSESSED VALUATION \$330,490,652.00						
GENERAL FUND MILL LEVY 13.320						
TOTAL 13.320						
			2023 Actual	2024 Actual	2025 Estimated	2026 Budget
INCOME						
	<u>Beginning Fund Balance</u>		1,889,926.16	1,983,002.42	3,021,770.35	3,281,051.23
1.40100	General Fund Property Tax Revenue		2,731,039.12	4,080,264.44	3,725,891.63	4,402,205.39
1.40200	S.O.T. Revenue		514,027.19	588,796.95	550,000.00	550,000.00
1.40300	Transport Revenue		503,077.95	493,546.99	548,216.00	550,000.00
1.40400	Permit Fees		9,613.00	15,676.50	16,968.00	10,000.00
1.40500	Developer Contributions		164,750.00	166,500.00	250,000.00	100,000.00
1.40600	CPR Income		3,335.00	3,611.89	4,000.00	3,500.00
1.40700	CFFHC Benefit Trust		3,140.00	4,120.00	4,182.00	3,500.00
1.40900	Deployment Income			21,212.65	537.00	
1.41000	Sale of Assets		19,500.00	2,650.00	5,000.00	5,000.00
1.41100	Interest Revenue		114,484.81	148,377.47	120,000.00	100,000.00
1.41200	Other Income		146,118.77	68,838.03	25,000.00	25,000.00
1.41600	Grant Income		1,043,751.40	314,252.00	268,918.00	150,000.00
1.41700	Wildland Mitigation Grant					20,000.00
1.49000	Transfer In From Other Funds		75,000.00	219,112.00		105,000.00
		<b>TOTAL INCOME</b>	<b>\$ 7,217,763.40</b>	<b>\$ 8,109,961.34</b>	<b>\$ 8,540,482.98</b>	<b>\$ 9,305,256.62</b>
EXPENSES						
1.50000 ADMINISTRATION						
1.50101	Office Supplies		\$ 9,073.09	\$ 6,107.09	\$ 6,000.00	\$ 7,500.00
1.50102	Bank Fees		4,691.00	5,147.98	5,320.00	6,000.00
1.50103	Election Expense			25.00	83,853.00	50,000.00
1.50104	Meeting Expense		5,372.12	4,261.65	3,000.00	4,000.00
1.50105	Liability Insurance		18,568.00	67,835.00	58,697.00	60,000.00
1.50106	Dues		2,827.50	3,944.83	4,000.00	4,000.00
1.50107	Admin Training		3,325.00	3,522.59	5,575.00	6,000.00
1.50108	Admin Travel		5,928.11	3,825.29	6,000.00	6,000.00
1.50109	Equipment/Upgrades		34.99		1,000.00	1,000.00
1.50110	Express Toll		413.60	509.78	650.00	500.00
		<u>Salaries and Compensation</u>				
1.50201	FTE Salaries		2,029,078.94	2,254,474.16	2,450,000.00	2,700,000.00
1.50203	Holiday Pay		29,254.94	31,536.17	35,000.00	45,000.00
1.50204	Overtime Pay		138,930.79	207,654.55	245,856.00	218,211.00
1.50205	Training Overtime		19,147.85	43,413.44	30,000.00	40,000.00
1.50206	Part-Time Personnel Operations		326,771.50	306,967.65	330,000.00	334,081.00
1.50207	Part-Time Personnel Admin		31,143.94	53,305.28	49,000.00	53,000.00
1.50208	Deployment Wages			8,735.00		
1.50209	Deployment OT					
1.50210	Reserve Stipend		600.00	10,540.00	8,100.00	9,000.00
1.50211	CPR Instructor		707.86	468.00		1,000.00
1.50212	Board Fees		3,975.00	4,350.00	4,500.00	4,500.00
1.50213	Sick Leave/Vacation Buyout		42,160.92	70,683.77	60,000.00	72,000.00
1.50214	Payroll Tax		63,606.05	74,168.64	80,000.00	90,000.00
		<u>Benefits</u>				
1.50402	EAP Program/Flex fee		867.20	771.00	1,500.00	1,500.00
1.50403	Health Insurance		316,458.59	331,360.70	400,000.00	523,000.00
1.50404	Dental Insurance		26,986.96	22,096.31	33,000.00	37,000.00
1.50405	Vision Insurance		4,817.30	4,214.16	68,000.00	7,300.00
1.50406	HRA		16,451.90	15,350.78		
1.50407	Life Insurance		1,935.73	2,134.88	5,000.00	6,000.00
1.50409	Workers Comp		61,815.55	77,120.43	70,351.00	79,000.00



ELIZABETH FIRE PROTECTION DISTRICT  
2026 BUDGET  
GENERAL FUND



			2023 Actual	2024 Actual	2025 Estimated	2026 Budget
1.50410		CFFCH Benefit Trust	4,828.19	7,881.00	18,638.00	20,000.00
1.50411		Pension Paid Personnel	206,824.73	234,578.40	255,000.00	362,000.00
1.50412		Volunteer Pension Contributions	64,477.00	65,009.00	65,009.00	49,841.00
1.50413		LO SAP Awards	5,712.36	615.40	10,000.00	12,000.00
1.50414		STD/LTD	17,363.86	15,808.60	16,000.00	16,000.00
1.50415		Wellness support	1,800.00	1,511.99	2,000.00	2,000.00
1.50416		Section 115	10,115.16	48,081.97	60,000.00	65,000.00
	<u>Recruiting</u>					
1.50501		Driving Record Checks	2,533.49	2,749.14	2,500.00	3,000.00
1.50502		Background Checks	2,204.86	1,315.97	1,500.00	3,000.00
1.50503		Drug Testing/DOT	3,295.00	1,350.00	3,000.00	3,000.00
1.50504		Recruiting/Retention	1,765.00	1,345.00	2,000.00	2,000.00
1.50505		Public Safety Academy			1,652.00	3,000.00
		<b>TOTAL ADMINISTRATION</b>	<b>\$ 3,485,864.08</b>	<b>\$ 3,994,770.60</b>	<b>\$ 4,480,049.00</b>	<b>\$ 4,903,433.00</b>
		<b>1.51000 PROFESSIONAL SERVICES</b>				
1.51101		Legal Fees	\$ 19,635.40	\$ 36,450.81	\$ 30,000.00	\$ 30,000.00
1.51102		Audit Fee	9,000.00	13,500.00	9,300.00	11,000.00
1.51103		I.T. Services	2,700.00	4,050.00	9,000.00	15,000.00
1.51104		Admin Consulting	6,474.00	35,558.00	6,350.00	30,000.00
1.51105		Treasurer Fees	79,597.77	122,558.20	111,776.75	132,066.16
1.51106		EMS Billing	38,826.57	45,411.23	45,000.00	50,000.00
		Peer Support Team		1,327.36		1,000.00
		<b>TOTAL PROFESSIONAL SERVICES</b>	<b>\$ 156,233.74</b>	<b>\$ 258,855.60</b>	<b>\$ 211,426.75</b>	<b>\$ 269,066.16</b>
		<b>1.52000 APPARATUS</b>				
1.52101		Preventative Maintenance	14,264.94	21,933.09	20,000.00	25,000.00
1.52102		Repairs	62,816.84	56,473.74	55,000.00	55,000.00
1.52103		Equipment / Upgrades	7,403.56	11,995.76	10,000.00	25,000.00
		<b>TOTAL APPARATUS</b>	<b>\$ 84,485.34</b>	<b>\$ 90,402.59</b>	<b>\$ 85,000.00</b>	<b>\$ 105,000.00</b>
		<b>1.53000 FACILITIES</b>				
1.53101	<u>Station 271</u>					
1.53102		271 Electric	6,712.85	5,819.31	6,500.00	6,500.00
1.53103		271 Gas	4,162.79	3,338.75	5,000.00	5,000.00
1.53104		271 Phone	(901.57)			
1.53105		271 Internet	2,167.83	843.35		
1.53106		271 Cable	356.50	370.00	400.00	400.00
1.53107		271 Water/Sewer	2,678.11	2,355.98	2,500.00	2,500.00
1.53108		271 Trash	915.74	814.94	800.00	1,000.00
1.53109		271 Drinking Water	2,749.71	2,579.95	3,000.00	3,000.00
1.53110		271 Grounds	425.31	595.92	1,000.00	2,500.00
1.53111		271 Maintenance / Repairs	7,476.68	4,414.26	15,000.00	15,000.00
1.53112		271 Equipment / Upgrades	8,748.94	8,630.88	12,000.00	12,000.00
1.53113		271 Life Safety System Maintenance	3,042.64	2,137.47	3,000.00	3,000.00
1.53201	<u>Station 272</u>					
1.53202		272 Electric	2,570.72	2,998.56	3,000.00	3,500.00
1.53203		272 Gas	1,981.13	1,682.55	2,500.00	3,000.00
1.53204		272 Phone	-			
1.53205		272 Internet				
1.53206		272 Cable	1,303.40	78.31		
1.53207		272 Trash	655.16	664.00	700.00	800.00
1.53208		272 Drinking Water		932.15	1,300.00	1,400.00
1.53209		272 Grounds	39.99	238.33	500.00	500.00
1.53210		272 Maintenance / Repairs	58,070.00	1,827.27	3,000.00	3,000.00
1.53211		272 Equipment / Upgrades	1,130.30	6,362.74	8,500.00	8,500.00



ELIZABETH FIRE PROTECTION DISTRICT  
2026 BUDGET  
GENERAL FUND



			2023 Actual	2024 Actual	2025 Estimated	2026 Budget
1.53213		272 Life Safety System Maintenance	1,118.18	1,711.02	1,200.00	1,500.00
1.53301	<u>Station 273</u>					
1.53302		273 Electric	6,626.52	5,840.01	7,500.00	7,500.00
1.53303		273 Gas	9,352.95	8,080.92	12,000.00	12,000.00
1.53304		273 Phone		-	-	
1.53305		273 Internet	439.89	-	-	
1.53306		273 Cable	244.00	252.00	300.00	300.00
1.53307		273 Trash	835.16	764.00	700.00	700.00
1.53308		273 Drinking Water	1,096.30	1,390.85	2,500.00	2,500.00
1.53309		273 Grounds	3,419.99	1,179.45	7,500.00	2,500.00
1.53310		273 Maintenance / Repairs	69,593.00	7,585.77	14,500.00	17,500.00
1.53311		273 Equipment / Upgrades	3,899.56	7,783.82	10,000.00	8,000.00
1.53313		273 Life Safety System Maintenance	920.55	1,573.99	1,500.00	1,500.00
1.53401	<u>Station 274 Joint Facility</u>					
1.53402		Shared Utility Costs	1,656.00	1,774.13	2,000.00	3,000.00
1.53403		274 Equipment / Upgrades		-	1,570.00	1,500.00
1.53801	<u>Admin Building</u>					
1.53802		Admin Electric	2,384.86	2,461.71	2,350.00	2,600.00
1.53803		Admin Gas	679.76	691.99	1,150.00	1,500.00
1.53804		Admin Phone	8,059.63	5,196.75	5,680.00	4,600.00
1.53805		Admin Internet	4,233.32	1,887.87		2,400.00
1.53806		Admin Cable				240.00
1.53807		Admin Trash				300.00
1.53808		Admin Drinking Water	164.28		300.00	300.00
1.53809		Grounds	124.91	172.79	1,500.00	2,000.00
1.53810		Admin Maintenance/Repairs	1,813.23	709.36	3,000.00	3,000.00
1.53811		Admin Equipment/Upgrades	3,240.15	641.74	3,500.00	4,000.00
1.53812		Admin Water/Sewer	1,796.56	2,061.00	2,000.00	2,200.00
1.53813		Admin Lease Principal	64,449.24	210,252.89		
1.53814		Admin Lease Interest	11,674.84	8,859.70		
1.53901	<u>General Facilities</u>					
1.53902		GF Equipment / Upgrades	224.78	6.07	1,000.00	3,000.00
1.53903		Furnishing/Fixtures	361.87		2,500.00	5,000.00
1.53904		Quartermaster Supplies	14,265.78	12,137.86	11,000.00	13,000.00
		<b>TOTAL FACILITIES</b>	<b>\$ 316,961.54</b>	<b>\$ 329,700.41</b>	<b>\$ 163,950.00</b>	<b>\$ 174,240.00</b>
		<b>1.54000 EQUIPMENT MAINTENANCE AND TESTING</b>				
1.54101	<u>Annual Testing</u>					
1.54102		Ladder Hose Testing	506.00		1,000.00	9,500.00
1.54103		Pump Testing			3,150.00	3,500.00
1.54104		Compressor Maintenance	106.35	2,851.82	3,000.00	
1.54105		SCBA Pack Maintenance Testing	16,358.90	715.82	10,759.00	
1.54106		Power Tool Testing/Maintenance/	3,308.67	5,552.52	800.00	7,500.00
1.54107		Hose Testing	4,550.50	6,949.30	8,000.00	
1.54201	<u>Firefighting Equipment Maintenance</u>		3,113.14	2,025.27	4,500.00	4,500.00
1.54301	<u>Maintenance Equip Repairs</u>			58.99	2,000.00	2,000.00
1.54401	<u>EMS Div Maint/Repairs</u>		16,337.29	16,304.01	5,000.00	20,000.00
1.54501	<u>Radio Equipment Maintenance</u>		1,004.99	200.00	2,600.00	4,500.00



ELIZABETH FIRE PROTECTION DISTRICT  
2026 BUDGET  
GENERAL FUND



			2023 Actual	2024 Actual	2025 Estimated	2026 Budget
	<b>TOTAL EQUIPMENT</b>		\$ 45,285.84	\$ 34,657.73	\$ 40,809.00	\$ 51,500.00
	<b>MAINTENANCE &amp; TESTING</b>					
	<b>1.55000 FIRE PREVENTION / INVESTIGATIONS</b>					
1.55101	<u>Fire Prevention</u>					
1.55102		Fire Prevention/Public Education	7,570.77	5,571.84	3,700.00	8,000.00
1.55105		Training	450.00	1,180.62	100.00	3,500.00
1.55106		Travel	824.46	1,695.90		3,500.00
1.55108		Dues/Certifications	4,914.95	3,219.00	2,500.00	7,000.00
1.55201	<u>Investigations</u>					
1.55202		Supplies/Equipment	41.03	569.98	500.00	1,000.00
1.55203		Dues/ Certifications	371.00	246.00	200.00	800.00
1.55204		Training	680.00	428.00	425.00	2,500.00
1.55205		Travel	1,030.60	1,098.70	200.00	2,500.00
1.55301	<u>Support Services</u>					
1.55302		Supplies	202.20	579.95	500.00	1,500.00
1.55303		CPR administrative costs				
1.55304		CPR Supplies/administrative cost	1,333.00	1,112.83	1,200.00	1,600.00
1.55305		Address Sign	301.86	2,057.92	1,200.00	1,000.00
1.55401	<u>Equipment / Upgrades</u>		39.92			1,000.00
	<b>TOTAL FIRE PREVENTION</b>		\$ 17,759.79	\$ 17,760.74	\$ 10,525.00	\$ 33,900.00
	<b>1.56000 COMMUNICATIONS</b>					
1.56101	<u>Dispatch Fees</u>		1,951.00	2,162.00	6,000.00	10,000.00
1.56102	<u>Communication Supplies/Equipment</u>		320.97	1,814.00	1,000.00	7,000.00
1.56103	<u>VHF Repeater Maintenance</u>					500.00
1.56105	<u>Cellular Connectivity</u>		29,973.44	16,046.66	16,000.00	16,000.00
1.56106	<u>Cell Phone Expense</u>		1,020.64	1,028.04	1,500.00	1,000.00
1.56107	<u>Equipment / Upgrades</u>		13,935.76	575.03	25.00	500.00
	<b>TOTAL COMMUNICATIONS</b>		\$ 47,201.81	\$ 21,625.73	\$ 24,525.00	\$ 35,000.00
	<b>1.57000 TECHNOLOGY</b>					
1.57101	<u>Domain/Email</u>		4,735.68	2,156.81	6,500.00	10,000.00
1.57102	<u>Accounting software</u>		7,385.42	7,957.42	8,500.00	9,500.00
1.57103	<u>EMS Software</u>				10,586.00	
1.57104	<u>Records Management Software/preplan</u>		7,217.98	7,587.68	6,700.00	50,000.00
1.57105	<u>Cradlepoint/MDT License</u>				4,500.00	4,500.00
1.57106	<u>Training Software</u>		8,757.40	14,562.00	14,593.00	15,303.00
1.57107	<u>Notification/Time Keeping Software</u>		7,240.90	8,555.35	7,809.00	8,000.00
1.57108	<u>Backup Software</u>		1,222.03	1,314.00	1,500.00	3,500.00
1.57109	<u>Copier</u>		1,594.40	3,436.63	3,960.00	3,700.00
1.57110	<u>I.T. Equipment/ Upgrades</u>		9,569.50	10,644.24	12,000.00	15,000.00
1.57111	<u>Antivirus software</u>			1,371.00	500.00	1,500.00
1.57112	<u>IT Licensing</u>		1,891.00	814.90	2,500.00	1,000.00
	<b>TOTAL TECHNOLOGY</b>		\$ 49,614.31	\$ 58,400.03	\$ 79,648.00	\$ 122,003.00
	<b>1.58000 OPERATIONS</b>					
1.58101	<u>Training</u>					
1.58102		Supplies- Fire Training	2,241.06	4,054.13	3,000.00	8,000.00
1.58103		Dues		250.00	250.00	400.00
1.58104		Physical Fitness	2,454.83	1,916.48	2,500.00	2,000.00
1.58105		Firefighter Training	4,265.00	4,408.35	5,500.00	4,500.00
1.58106		Firefighter Travel	4,387.06	1,651.24	6,300.00	4,000.00
1.58107		Reserve Academy	2,611.26	4,300.81	3,400.00	4,000.00
1.58108		Firefighter Certification Testing	3,100.00	3,680.00	5,000.00	3,000.00
1.58201	<u>EMS</u>					
1.58202		EMS Supplies	43,627.26	40,385.93	40,000.00	45,000.00
1.58203		Dues	285.00	533.00	285.00	500.00
1.58204		Training	8,209.29	2,415.00	2,500.00	5,000.00



**ELIZABETH FIRE PROTECTION DISTRICT  
2026 BUDGET  
GENERAL FUND**



			2023 Actual	2024 Actual	2025 Estimated	2026 Budget
1.58205		Travel	982.87	2,352.15	2,500.00	2,500.00
1.58206		EMS Scholarship		4,650.00	21,800.00	25,000.00
1.58207		EMS Outreach	900.00	764.95	1,450.00	1,600.00
1.58301	<u>PPE / Uniforms</u>					
1.58302		Class B Uniforms	5,920.20	4,425.27	6,000.00	9,000.00
1.58303		Hardware/Patches	605.48	814.69	835.00	2,200.00
1.58304		T-Shirts/Hat	7,799.83	6,132.00	5,000.00	12,100.00
1.58305		Coats	1,591.00	730.97	500.00	1,000.00
1.58306		Protective Clothing	12,784.07	7,813.70	1,000.00	24,000.00
		Class A	1,490.20	1,984.19	2,500.00	4,000.00
1.58401	<u>Hazardous Materials</u>					
1.58402		Hazardous Materials Supplies		2,652.00	1,000.00	6,500.00
		Tech Rescue Equipment		39,159.77	1,000.00	7,500.00
1.58501	<u>FF Equipment and Supplies</u>		16,377.22	10,389.22	5,000.00	10,000.00
1.58505		SCBA Equipment		102,681.00	1,795.00	
1.58508		Power Tool Maintenance/repairs and upgrades			4,000.00	9,000.00
1.58701	<u>Fuel</u>		35,823.30	33,872.71	28,000.00	36,000.00
		<b>TOTAL OPERATIONS</b>	<b>\$ 155,454.93</b>	<b>\$ 282,017.56</b>	<b>\$ 151,115.00</b>	<b>\$ 226,800.00</b>
	<b>1.80000 GENERAL FUND CAPITAL OUTLAY</b>					
1.80900	<u>Contingency</u>					10,000.00
1.80901	<u>Disaster Relief</u>					6,000.00
	<u>Wildland Mitigation Grant</u>					20,000.00
	<u>Capital Expenses</u>		875,900.00		12,384.00	
	<u>Lease payment</u>					
		<b>TOTAL GF CAPITAL OUTLAY</b>	<b>\$ 875,900.00</b>	<b>\$ -</b>	<b>\$ 12,384.00</b>	<b>\$ 36,000.00</b>
	<u>Transfers Out</u>					
	<b>TOTAL EXPENSES</b>		<b>\$ 5,234,761.38</b>	<b>\$ 5,088,190.99</b>	<b>\$ 5,259,431.75</b>	<b>\$ 5,956,942.16</b>
	General Fund Revenue		\$ 7,217,763.40	\$ 8,109,961.34	\$ 8,540,482.98	\$ 9,305,256.62
	Expenses		5,234,761.38	5,088,190.99	5,259,431.75	5,956,942.16
	General Fund Ending Balance		1,983,002.02	3,021,770.35	3,281,051.23	3,348,314.46
	3% Emergency Fund		\$ 157,042.84	\$ 152,645.73	\$ 157,782.95	\$ 178,708.26



ELIZABETH FIRE PROTECTION DISTRICT  
2026 BUDGET  
CAPITAL MIL FUND



ASSESSED VALUATION \$330,490,652.00					
CAPITAL MIL LEVY 2.180					
CAPITAL INCOME					
		2023 Actual	2024 Actual	2025 Estimated	2026 Budget
2.40100	Capital Improvement Tax Revenue	\$ 458,309.39	\$ 684,729.66	\$ 625,213.50	\$ 720,399.71
2.41100	Interest	30,973.25	35,481.31	22,000.00	20,000.00
	Transfer In				
2.40800	Grant Income		148,965.30		170,000.00
	<b>TOTAL REVENUE</b>	<b>\$ 489,282.64</b>	<b>\$ 869,176.27</b>	<b>\$ 647,213.50</b>	<b>\$ 910,399.71</b>
CAPITAL EXPENDITURES					
2.55000	Treasurers fee	\$ 13,357.72	\$ 20,567.07	\$ 18,756.41	\$ 21,611.99
2.55001	Interest on Lease		3,572.34	7,829.05	81,422.04
2.80010	PPE		33,900.00	28,000.00	50,000.00
2.80011	Uniform Standardizations				
2.80012	Apparatus	67,632.07	153,615.10	140,000.00	
2.80013	Equipment	126,927.48	15,739.93		50,000.00
	Fire Hose and Nozzles			5,000.00	10,000.00
	First In			159,000.00	
2.80014	Station 271	17,885.00	150,457.06	95,000.00	
2.80015	Station 272	7,624.49	14,000.00		12,000.00
2.80016	Station 273	15,500.00	81,592.28	18,000.00	
	273 Septic				
	273 Paving				
2.80017	General Facilities		61,800.19		
	Admin Landscape and repairs				
2.80018	Joint Facility Capital Expense		7,261.00		
		<b>\$ 248,926.76</b>	<b>\$ 542,504.97</b>	<b>\$ 471,585.46</b>	<b>\$ 225,034.03</b>
DEBT SERVICE					
2.80201	PNC Lease Principal	111,041.65	114,259.64	117,570.88	120,978.09
2.80220	PNC Lease Interest	17,049.93	13,831.94	10,520.70	7,113.49
2.80230	GM Financial Principal 2023 Tahoe	13,057.41	9,485.07	34,978.61	
2.80231	GM Financial Principal 2023 Silverado		13,932.02	47,796.67	
	PNC Lease Engine				82,925.31
	PNC Lease Type 3				110,900.46
		<b>\$ 141,148.99</b>	<b>\$ 151,508.67</b>	<b>\$ 210,866.86</b>	<b>\$ 321,917.35</b>
TRANSFERS TO GENERAL FUND					
2.49000	Autoloader		120,929.78		100,000.00
	Medic				350,000.00
		<b>\$ -</b>	<b>\$ 120,929.78</b>	<b>\$ -</b>	<b>\$ 450,000.00</b>
	<b>Total Capital Expenditures</b>	<b>\$ 390,075.75</b>	<b>\$ 814,943.42</b>	<b>\$ 682,452.32</b>	<b>\$ 996,951.38</b>
	<b>Beginning Balance</b>	<b>\$ 423,957.03</b>	<b>\$ 523,163.92</b>	<b>\$ 577,396.77</b>	<b>\$ 542,157.96</b>
	<b>Grant Income</b>	<b>-</b>			
	<b>Capital Mil Fund Revenue</b>	<b>489,282.64</b>	<b>869,176.27</b>	<b>647,213.50</b>	<b>910,399.71</b>
	<b>Capital Mil Expenses</b>	<b>390,075.75</b>	<b>814,943.42</b>	<b>682,452.32</b>	<b>996,951.38</b>
	<b>Ending Balance</b>	<b>\$ 523,163.92</b>	<b>\$ 577,396.77</b>	<b>\$ 542,157.96</b>	<b>\$ 455,606.28</b>



ELIZABETH FIRE PROTECTION DISTRICT  
2026 BUDGET  
IMPACT FEES FUND



IMPACT FEES FUND					
<b>INCOME</b>					
		2023 Actual	2024 Actual	2025 Estimated	2026 Budget
<b>BEGINNING BALANCE</b>		\$ 51,968.93	\$ 183,005.64	\$ 66,841.56	\$ 83,841.56
<b>INCOME</b>					
	ZONE 1	\$ 212,682.18	\$ 96,678.82	\$ 15,000.00	\$ 20,000.00
	ZONE 2		1,819.00		
	ZONE 3				5,000.00
	Interest	5,354.53	4,450.69	2,000.00	2,000.00
	<b>TOTAL IMPACT FEE REVENUE</b>	<b>\$ 218,036.71</b>	<b>\$ 102,948.51</b>	<b>\$ 17,000.00</b>	<b>\$ 27,000.00</b>
<b>EXPENSES</b>					
	Impact Fee Study	\$ 12,000.00			
	Transfer out to General Fund	\$ 75,000.00	\$ 219,112.59		\$ 105,000.00
	<b>TOTAL EXPENSES</b>	<b>\$ 87,000.00</b>	<b>\$ 219,112.59</b>	<b>\$ -</b>	<b>\$ 105,000.00</b>
	<b>BEGINNING BALANCE</b>	<b>\$ 51,968.93</b>	<b>\$ 183,005.64</b>	<b>\$ 66,841.56</b>	<b>\$ 83,841.56</b>
	<b>Proposed Impact Fee Revenue</b>	<b>218,036.71</b>	<b>102,948.51</b>	<b>17,000.00</b>	<b>27,000.00</b>
	<b>Proposed Impact Fee Expenses</b>	<b>87,000.00</b>	<b>219,112.59</b>	<b>-</b>	<b>105,000.00</b>
	<b>Ending Balance</b>	<b>\$ 183,005.64</b>	<b>\$ 66,841.56</b>	<b>\$ 83,841.56</b>	<b>\$ 5,841.56</b>



ELIZABETH FIRE PROTECTION DISTRICT  
2026 BUDGET  
INFRASTRUCTURE FEE FUND



INFRASTRUCTURE FEE FUND					
<b>INCOME</b>					
		2023 Actual	2024 Actual	2025 Estimated	2026 Budget
	Beginning Balance	\$ 54,353.00	\$ 55,491.41	\$ 71,109.59	\$ 83,109.59
6.40100	Infrastructure Fees	9,360.00	12,224.00	10,000.00	10,000.00
	Interest	2,600.41	3,394.18	2,000.00	2,000.00
	Transfer In				
	<b>Total Revenue</b>	\$ 11,960.41	\$ 15,618.18	\$ 12,000.00	\$ 12,000.00
<b>EXPENSES</b>					
	Appartus				
6.80017	Facilities	10,822.00			20,000.00
	Equipment				
	<b>TOTAL INFRASTRUCTURE EXP</b>	\$ 10,822.00	\$ -	\$ -	\$ 20,000.00
	<b>Beginning Balance</b>	\$ 54,353.00	\$ 55,491.41	\$ 71,109.59	\$ 83,109.59
	<b>Infrastructure Fee Revenue</b>	11,960.41	15,618.18	12,000.00	12,000.00
	<b>Infrastructure Fee Expenses</b>	10,822.00	-	-	20,000.00
	<b>Ending Balance</b>	\$ 55,491.41	\$ 71,109.59	\$ 83,109.59	\$ 75,109.59

**ELIZABETH FIRE PROTECTION DISTRICT  
VOLUNTEER PENSION FUND BUDGET 2026**

DESCRIPTION	ACTUAL 2024	CURRENT		BUDGET 2026
		ESTIMATED 2025	BUDGET 2026	
BEGINNING FUND BALANCE JANUARY 1	893,200.24	925,254.24	928,658.24	
<b>FUND ADDITIONS</b>				
DISTRICT CONTRIBUTION	65,009.00	65,009.00	49,841.00	
STATE MATCHING FUNDS	36,440.00	18,220.00	18,220.00	
NET INVESTMENT INCOME	90,106.00	65,000.00	65,000.00	
<b>TOTAL FUND CHANGES</b>	191,555.00	148,229.00	133,061.00	
<b>ESTIMATED EXPENDITURES</b>				
ADMINISTRATION FEE	14,676.00	15,000.00	15,000.00	
PENSION BENEFITS	144,825.00	129,825.00	122,475.00	
BENEFIT CONTINGENCY	0.00			
<b>TOTAL EXPENDITURES</b>	159,501.00	144,825.00	137,475.00	
<b>VOLUNTEER PENSION ENDING BALANCE</b>	<b>925,254.24</b>	<b>928,658.24</b>	<b>924,244.24</b>	

**ELIZABETH FIRE PROTECTION DISTRICT  
LEASE PURCHASE**

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

<b>DUE DATE</b>	<b>PAYMENT DUE</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>LEASE BALANCE</b>
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
	256,183.16	245,462.14	10,721.02	

Lease Payment Pumper- Due in May

<b>DUE DATE</b>	<b>PAYMENT AMOUNT</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>Purchase Option</b>
2026	134,178.77	82,925.31	51,253.46	No call
2027	134,178.77	87,013.52	47,165.25	No call
2028	134,178.77	91,303.29	42,875.48	801,733.34
2029	134,178.77	95,804.54	38,374.23	703,054.66
2030	134,178.77	100,527.71	33,651.06	599,511.12
2031	134,178.77	105,483.72	28,695.05	490,862.89
2032	134,178.77	110,684.07	23,494.70	376,858.30
2033	134,178.77	116,140.80	18,037.97	257,233.27
2034	134,178.77	121,866.54	12,312.23	131,710.74
2035	134,178.77	127,874.50	6,304.27	1.00
	1,341,787.70	1,039,624.00	302,163.70	

Lease Payment Type 3- Due In May

<b>DUE DATE</b>	<b>PAYMENT AMOUNT</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>Purchase Option</b>
2026	141,069.04	110,900.46	30,168.58	No call
2027	141,069.04	116,367.85	24,701.19	No call
2028	141,069.04	122,104.79	18,964.25	270,442.62
2029	141,069.04	128,124.55	12,944.49	138,474.33
2030	141,069.04	134,441.10	6,627.94	1.00
	705,345.20	611,938.75	93,406.45	