

CERTIFIED RECORD OF
PROCEEDINGS RELATING TO
ELIZABETH FIRE PROTECTION DISTRICT
ELBERT COUNTY, COLORADO
AND THE BUDGET HEARING
FOR FISCAL YEAR
2025

**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 2025 AND ENDING ON THE LAST DAY OF DECEMBER, 2025;**
- 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 2025; AND,**
- C) CERTIFYING AND LEVYING PROPERTY TAXES FOR THE CALENDAR YEAR 2024 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE 2025 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 2025 Budget to the Board on or before October 8, 2024; and

WHEREAS, Director of Finance & HR, Sarah Fischer submitted a proposed 2025 Budget to the Board on December 10, 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 2025 Budget was open for inspection by the public at the Fire District's administrative offices; 2) a public hearing on the proposed 2025 Budget was held on December 10, 2024; and 3) interested electors of the Fire District were given the opportunity to file or register any objections to the proposed 2025 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 2025 Budget remains in balance, as required by law; and

WHEREAS, it is necessary for the Fire District to certify and levy property taxes for 2024, to be collected in 2025, 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 2025; and

WHEREAS, the 2024 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 \$317,367,260.

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 2025 Budget.

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

General Operating Fund	\$5,238,162.75
Old Hire Firefighter Pension Fund	143,175.00
Capital Improvements Fund	1,003,837.42
Impact Fee Fund	5,000.00
Infrastructure Fee Fund	20,000.00
TOTAL	\$6,410,175.17

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

GENERAL OPERATING FUND

From Sources Other than General Property Tax	\$1,465,500.00
From the General Property Tax Levy	\$3,725,891.63
Total General Fund	\$5,191,391.63

OLD HIRE FIREFIGHTER PENSION FUND \$ 148,229.00

CAPITAL IMPROVEMENTS FUND \$ 765,213.50

IMPACT FEE FUND \$ 21,000.00

INFRASTRUCTURE FEE FUND \$ 12,000.00

c. The attached 2025 Budget, as submitted, amended and hereinabove summarized, is approved and adopted as the budget of the Fire District for the year 2025.

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:


GENERAL OPERATING FUND	\$5,238,162.75
OLD HIRE FIREFIGHTER PENSION FUND	\$ 143,175.00
CAPITAL IMPROVEMENTS FUND	\$ 1,003,837.42
IMPACT FEE FUND	\$ 5,000.00
INFRASTRUCTURE FEE FUND	\$ 20,000.00
TOTAL	\$6,410,175.17

Section 3. Certification and Levy of General Property Taxes.


a. There is hereby levied a tax of 13.71 mills for general operating expenses which includes 1.970 mills for capital mills, upon each dollar of the total valuation for assessment of all taxable property within the Fire District for the year 2024 for collection of tax revenue in 2025.

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.

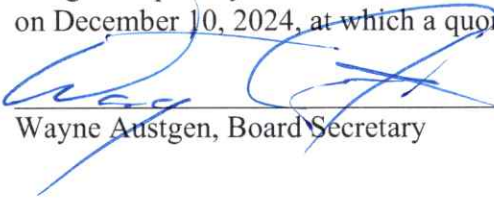

Rick Young, Board President 12-10-2024
Date

ATTESTED:


Wayne Austgen, Board Secretary 12-10-2024
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 2025 Budget is a true and accurate copy of the finalized 2025 Budget adopted by unanimous vote of the Board of Directors during a duly noticed public meeting on December 10, 2024, at which a quorum of the Board was present.


Wayne Austgen, Board Secretary

12-10-2024
Date



**ELIZABETH FIRE PROTECTION DISTRICT
2025 BUDGET
GENERAL FUND**



ASSESSED VALUATION \$317,367,260.00						
GENERAL FUND MILL LEVY 11.74						
TOTAL 11.74						
			2022 Actual	2023 Actual	2024 Estimated	2025 Budget
INCOME						
	Beginning Fund Balance		1,569,839.06	1,889,926.16	1,983,365.02	2,945,110.03
1.40100	General Fund Property Tax Revenue		2,644,067.20	2,731,039.12	4,076,224.33	3,725,891.63
1.40200	S.O.T. Revenue		494,843.81	514,027.19	550,000.00	550,000.00
1.40300	Transport Revenue		491,948.98	503,077.95	525,000.00	525,000.00
1.40400	Permit Fees		20,950.00	9,976.00	12,000.00	10,000.00
1.40500	Developer Contributions		11,750.00	164,750.00	165,000.00	75,000.00
1.40600	CPR Income		1,205.00	3,335.00	3,000.00	2,000.00
1.40700	CFFHC Benefit Trust		4,331.32	3,140.00	4,120.00	3,500.00
1.40900	Deployment Income				21,000.00	
1.41000	Sale of Assets		1,500.00	19,500.00	5,000.00	5,000.00
1.41100	Interest Revenue		38,135.26	114,484.81	135,000.00	90,000.00
1.41200	Other Income		58,051.03	146,118.77	75,000.00	50,000.00
1.41600	Grant Income		291,552.00	1,043,751.40	314,252.00	155,000.00
1.49000	Transfer In From Other Funds		76,124.08	75,000.00	219,112.00	
		TOTAL INCOME	\$ 5,704,297.74	\$ 7,218,126.40	\$ 8,088,073.35	\$ 8,136,501.66
EXPENSES						
1.50000 ADMINISTRATION						
1.50101	Office Supplies		\$ 7,760.30	\$ 9,073.09	\$ 5,000.00	\$ 6,500.00
1.50102	Bank Fees		4,641.36	4,691.00	5,500.00	6,000.00
1.50103	Election Expense		85.89			15,000.00
1.50104	Meeting Expense		2,973.16	5,372.12	4,000.00	6,500.00
1.50105	Liability Insurance		37,485.00	18,568.00	67,835.00	55,000.00
1.50106	Dues		2,993.60	2,827.50	3,500.00	4,000.00
1.50107	Admin Training		1,855.00	3,325.00	3,000.00	3,500.00
1.50108	Admin Travel		3,615.33	5,928.11	5,000.00	6,000.00
1.50109	Equipment/Upgrades		46.24	34.99	1,000.00	1,000.00
1.50110	Express Toll		300.55	413.60	500.00	500.00
	Salaries and Compensation					
1.50201	FTE Salaries		1,817,409.15	2,029,078.94	2,254,970.00	2,500,245.00
1.50203	Holiday Pay		18,805.85	29,254.94	32,000.00	35,000.00
1.50204	Overtime Pay		144,045.52	138,930.79	215,000.00	160,380.00
1.50205	Training Overtime		16,678.00	19,147.85	34,000.00	37,000.00
1.50206	Part-Time Personnel Operation		241,824.67	326,771.50	310,000.00	250,000.00
1.50207	Part-Time Personnel Admin		18,421.22	31,143.94	55,000.00	60,000.00
1.50208	Deployment Wages				8,735.00	
1.50209	Deployment OT					
1.50210	Reserve Stipend		2,850.00	600.00	8,050.00	9,600.00
1.50211	CPR Instructor		190.13	707.86	1,000.00	1,200.00
1.50212	Board Fees		4,350.00	3,975.00	4,500.00	4,500.00
1.50213	Sick Leave/Vacation Buyout		51,596.74	42,160.92	65,000.00	70,000.00
1.50214	Payroll Tax		56,954.25	63,606.05	77,000.00	90,000.00
1.50215	COVID					
	Benefits					
1.50401	Benefits					
1.50402	EAP Program/Flex fee		2,743.20	867.20	1,000.00	1,500.00
1.50403	Health Insurance		269,247.17	316,458.59	330,000.00	375,000.00
1.50404	Dental Insurance		23,591.97	26,986.96	22,000.00	29,000.00
1.50405	Vision Insurance		4,353.14	4,817.30	4,000.00	6,200.00
1.50406	HRA		14,031.45	16,451.90	12,000.00	
1.50407	Life Insurance		1,818.05	1,935.73	3,000.00	8,000.00
1.50408	Aflac Cancer Policy		205.18			
1.50409	Workers Comp		74,489.76	61,815.55	74,000.00	77,187.00



**ELIZABETH FIRE PROTECTION DISTRICT
2025 BUDGET
GENERAL FUND**



			2022 Actual	2023 Actual	2024 Estimated	2025 Budget
1.50410		CFFCH Benefit Trust	4,231.26	4,828.19	7,881.00	13,000.00
1.50411		Pension Paid Personnel	186,145.95	206,824.73	238,000.00	330,000.00
1.50412		Volunteer Pension Contribution	64,477.00	64,477.00	65,009.00	65,009.00
1.50413		LOSAP Awards	4,089.64	5,712.36	5,000.00	10,000.00
1.50414		STD/LTD	14,163.59	17,363.86	19,000.00	27,000.00
1.50415		Wellness support		1,800.00	2,000.00	2,000.00
1.50416		Section 115		10,115.16	48,000.00	50,310.00
	<u>Recruiting</u>					
1.50501		Driving Record Checks	1,926.35	2,533.49	3,000.00	3,200.00
1.50502		Background Checks	1,456.20	2,204.86	2,000.00	3,000.00
1.50503		Drug Testing/DOT	2,735.00	3,295.00	3,000.00	3,000.00
1.50504		Recruiting/Retention	1,397.85	1,765.00	1,500.00	2,000.00
		TOTAL ADMINISTRATION	\$ 3,105,984.72	\$ 3,485,864.08	\$ 4,000,980.00	\$ 4,327,331.00
	1.51000 PROFESSIONAL SERVICES					
1.51101		Legal Fees	\$ 23,770.92	\$ 19,635.40	\$ 37,000.00	\$ 30,000.00
1.51102		Audit Fee	8,500.00	9,000.00	13,500.00	10,000.00
1.51103		I.T. Services	2,825.00	2,700.00	4,800.00	7,000.00
1.51104		Admin Consulting	5,266.92	6,474.00	30,000.00	18,000.00
1.51105		Treasurer Fees	77,154.29	79,597.77	122,286.73	111,776.75
1.51106		EMS Billing	37,570.38	38,826.57	45,000.00	45,000.00
		Peer Support Team			2,000.00	1,500.00
		TOTAL PROFESSIONAL SER	\$ 155,087.51	\$ 156,233.74	\$ 254,586.73	\$ 223,276.75
	1.52000 APPARATUS					
1.52101		Preventative Maintenance	17,820.33	14,264.94	20,000.00	20,000.00
1.52102		Repairs	35,515.53	62,816.84	55,000.00	55,000.00
1.52103		Equipment / Upgrades	4,499.10	7,403.56	7,500.00	10,000.00
		TOTAL APPARATUS	\$ 57,834.96	\$ 84,485.34	\$ 82,500.00	\$ 85,000.00
	1.53000 FACILITIES					
1.53101	<u>Station 271</u>					
1.53102		271 Electric	6,694.02	6,712.85	5,000.00	6,500.00
1.53103		271 Gas	5,316.47	4,162.79	4,000.00	5,500.00
1.53104		271 Phone	3,325.56	(901.57)		
1.53105		271 Internet	2,877.93	2,167.83	1,686.00	2,300.00
1.53106		271 Cable	270.00	356.50	375.00	400.00
1.53107		271 Water/Sewer	3,117.64	2,678.11	2,500.00	2,500.00
1.53108		271 Trash	1,053.00	915.74	1,000.00	1,000.00
1.53109		271 Drinking Water	2,328.50	2,749.71	2,500.00	3,000.00
1.53110		271 Grounds	305.31	425.31	500.00	1,000.00
1.53111		271 Maintenance / Repairs	17,809.04	7,476.68	13,000.00	15,000.00
1.53112		271 Equipment / Upgrades	2,644.01	8,748.94	10,000.00	12,000.00
1.53113		271 Life Safety System Maintenance and Repairs		3,042.64	2,000.00	3,000.00
1.53201	<u>Station 272</u>					
1.53202		272 Electric	2,411.41	2,570.72	2,500.00	3,000.00
1.53203		272 Gas	1,654.04	1,981.13	2,200.00	2,500.00
1.53204		272 Phone	422.32	-		
1.53205		272 Internet				
1.53206		272 Cable	1,363.86	1,303.40	300.00	300.00
1.53207		272 Trash	328.00	655.16	660.00	1,000.00
1.53208		272 Drinking Water	208.00		1,000.00	1,300.00
1.53209		272 Grounds	298.32	39.99	300.00	500.00
1.53210		272 Maintenance / Repairs	2,822.01	58,070.00	3,000.00	3,000.00
1.53211		272 Equipment / Upgrades	2,193.76	1,130.30	8,500.00	8,500.00
1.53213		272 Life Safety System Maintenance		1,118.18	1,100.00	1,200.00



**ELIZABETH FIRE PROTECTION DISTRICT
2025 BUDGET
GENERAL FUND**



		2022 Actual	2023 Actual	2024 Estimated	2025 Budget
1.53301	<u>Station 273</u>				
1.53302	273 Electric	7,473.30	6,626.52	5,500.00	7,500.00
1.53303	273 Gas	10,621.10	9,352.95	12,000.00	13,500.00
1.53304	273 Phone	2,046.57		-	-
1.53305	273 Internet	2,878.19	439.89	-	-
1.53306	273 Cable	192.00	244.00	250.00	250.00
1.53307	273 Trash	447.00	835.16	1,000.00	1,000.00
1.53308	273 Drinking Water	1,269.10	1,096.30	1,200.00	2,500.00
1.53309	273 Grounds	274.90	3,419.99	3,000.00	7,500.00
1.53310	273 Maintenance / Repairs	20,318.11	69,593.00	6,500.00	14,500.00
1.53311	273 Equipment / Upgrades	807.94	3,899.56	9,270.00	10,000.00
1.53313	273 Life Safety System Maintenance		920.55	1,500.00	1,500.00
1.53401	<u>Station 274 Joint Facility</u>				
1.53402	Shared Utility Costs	1,597.50	1,656.00	4,000.00	2,000.00
1.53403	274 Equipment / Upgrades			-	-
1.53801	<u>Admin Building</u>				
1.53802	Admin Electric	2,456.75	2,384.86	2,200.00	2,350.00
1.53803	Admin Gas	1,009.19	679.76	1,100.00	1,150.00
1.53804	Admin Phone	4,642.58	8,059.63	5,400.00	5,400.00
1.53805	Admin Internet	3,635.67	4,233.32	2,500.00	4,000.00
1.53806	Admin Cable				
1.53807	Admin Trash				
1.53808	Admin Drinking Water	301.30	164.28		300.00
1.53809	Grounds	337.00	124.91	800.00	1,500.00
1.53810	Admin Maintenance/Repairs	1,853.06	1,813.23	3,000.00	3,000.00
1.53811	Admin Equipment/Upgrades	450.87	3,240.15	3,500.00	3,500.00
1.53812	Admin Water/Sewer	2,481.70	1,796.56	2,000.00	2,000.00
1.53813	Admin Lease Principal	61,821.81	64,449.24	210,252.89	
1.53814	Admin Lease Interest	14,302.27	11,674.84	8,859.70	
1.53901	<u>General Facilities</u>				
1.53902	GF Equipment / Upgrades	402.53	224.78		3,000.00
1.53903	Furnishing/Fixtures		361.87		5,000.00
1.53904	Quartermaster Supplies	9,626.18	14,265.78	10,000.00	12,500.00
1.53905	Admin Building Acquisition	15.99			
	TOTAL FACILITIES	\$ 208,705.81	\$ 316,961.54	\$ 355,953.59	\$ 177,450.00
1.54000 EQUIPMENT MAINTENANCE AND TESTING					
1.54101	<u>Annual Testing</u>				
1.54102	Ladder Testing		506.00	1,000.00	1,000.00
1.54103	Pump Testing	880.00		2,800.00	3,150.00
1.54104	Fill Station Compressor Testing	1,855.41	106.35	2,000.00	3,000.00
1.54105	SCBA Testing/Maintenance	5,373.65	16,358.90	1,500.00	7,000.00
1.54106	Power Tool Testing/Maintenance	202.60	3,308.67	6,000.00	
1.54107	Hose Testing	5,810.35	4,550.50	7,000.00	8,000.00
1.54201	<u>Firefighting Equipment Maintenance</u>	4,326.90	3,113.14	2,500.00	4,500.00
1.54301	<u>Maintenance Equip Repairs</u>	107.42		1,000.00	2,000.00
1.54401	<u>EMS Div Maint/Repairs</u>	15,183.90	16,337.29	20,000.00	20,000.00
1.54501	<u>Radio Equipment Maintenance</u>	438.07	1,004.99	1,500.00	3,500.00
	TOTAL EQUIPMENT	\$ 34,178.30	\$ 45,285.84	\$ 45,300.00	\$ 52,150.00



**ELIZABETH FIRE PROTECTION DISTRICT
2025 BUDGET
GENERAL FUND**



		2022 Actual	2023 Actual	2024 Estimated	2025 Budget
MAINTENANCE & TESTING					
1.55000 FIRE PREVENTION / INVESTIGATIONS					
1.55101	<u>Fire Prevention</u>				
1.55102	Fire Prevention/Public Educatic	8,834.37	7,570.77	8,000.00	8,000.00
1.55105	Training	2,188.09	450.00	3,500.00	3,500.00
1.55106	Travel	2,229.95	824.46	3,500.00	3,500.00
1.55108	Dues/Certifications	2,945.50	4,914.95	6,500.00	7,000.00
1.55201	<u>Investigations</u>				
1.55202	Supplies/Equipment	150.00	41.03	1,000.00	1,000.00
1.55203	Dues/ Certifications	315.00	371.00	800.00	800.00
1.55204	Training		680.00	2,500.00	2,500.00
1.55205	Travel		1,030.60	2,500.00	2,500.00
1.55301	<u>Support Services</u>				
1.55302	Supplies	342.11	202.20	1,500.00	1,500.00
1.55303	CPR administrative costs				
1.55304	CPR Supplies/administrative co	1,597.37	1,333.00	1,000.00	1,600.00
1.55305	Address Sign	1,655.90	301.86	2,000.00	1,000.00
1.55401	<u>Equipment / Upgrades</u>		39.92		
	TOTAL FIRE PREVENTION	\$ 20,258.29	\$ 17,759.79	\$ 32,800.00	\$ 32,900.00
1.56000 COMMUNICATIONS					
1.56101	<u>Dispatch Fees</u>	2,185.00	1,951.00	2,200.00	4,900.00
1.56102	<u>Communication Supplies/Equipment</u>		320.97	1,200.00	2,000.00
1.56103	<u>VHF Repeater Maintenance</u>	-		500.00	500.00
1.56105	<u>Cellular Connectivity</u>	9,453.68	29,973.44	15,000.00	19,000.00
1.56106	<u>Cell Phone Expense</u>	990.64	1,020.64	985.00	1,080.00
1.56107	<u>Equipment / Upgrades</u>	87.50	13,935.76		
	TOTAL COMMUNICATIONS	\$ 12,716.82	\$ 47,201.81	\$ 19,885.00	\$ 27,480.00
1.57000 TECHNOLOGY					
1.57101	<u>Domain/Email</u>	11,863.65	4,735.68	3,000.00	10,000.00
1.57102	<u>Accounting software</u>	7,892.63	7,385.42	7,600.00	8,200.00
1.57104	<u>Records Management Software/preplan</u>	3,012.48	7,217.98	8,862.00	9,900.00
1.57105	<u>Cradlepoint/MDT License</u>			1,000.00	4,500.00
1.57106	<u>Training Software</u>	8,982.60	8,757.40	14,562.00	9,300.00
1.57107	<u>Notification/Time Keeping Software</u>	7,375.90	7,240.90	8,435.00	11,415.00
1.57108	<u>Backup Software</u>	1,098.17	1,222.03	1,500.00	1,500.00
1.57109	<u>Copier</u>	4,861.45	1,594.40	4,000.00	3,960.00
1.57110	<u>I.T. Equipment/ Upgrades</u>	4,410.87	9,569.50	12,000.00	12,000.00
1.57111	<u>Antivirus software</u>			1,400.00	500.00
1.57112	<u>PDF Software</u>		1,891.00	600.00	750.00
	TOTAL TECHNOLOGY	\$ 49,497.75	\$ 49,614.31	\$ 62,959.00	\$ 72,025.00
1.58000 OPERATIONS					
1.58101	<u>Training</u>				
1.58102	Supplies- Fire Training	6,863.38	2,241.06	5,000.00	8,000.00
1.58103	Dues			250.00	250.00
1.58104	Physical Fitness	759.89	2,454.83	1,500.00	2,500.00
1.58105	Firefighter Training	3,669.00	4,265.00	4,000.00	4,000.00
1.58106	Firefighter Travel	2,311.01	4,387.06	2,500.00	2,500.00
1.58107	Reserve Academy	2,824.99	2,611.26	5,000.00	5,000.00
1.58108	Firefighter Certification Testing	2,230.00	3,100.00	3,000.00	2,500.00
1.58201	<u>EMS</u>				
1.58202	EMS Supplies	43,450.37	43,627.26	43,000.00	53,000.00
1.58203	Dues	785.00	285.00	533.00	500.00
1.58204	Training	3,380.89	8,209.29	5,500.00	5,000.00
1.58205	Travel	1,422.15	982.87	2,000.00	2,500.00
1.58206	EMS Scholarship			4,650.00	25,000.00
1.58207	EMS Outreach		900.00	1,000.00	1,600.00
1.58301	<u>PPE / Uniforms</u>				



**ELIZABETH FIRE PROTECTION DISTRICT
2025 BUDGET
GENERAL FUND**



			2022 Actual	2023 Actual	2024 Estimated	2025 Budget
1.58302		Class B Uniforms	3,944.02	5,920.20	5,000.00	7,500.00
1.58303		Hardware/Patches	2,892.53	605.48	350.00	550.00
1.58304		T-Shirts/Hat	7,320.96	7,799.83	5,000.00	11,000.00
1.58305		Coats	1,252.99	1,591.00	1,200.00	1,300.00
1.58306		Protective Clothing	18,675.49	12,784.07	20,000.00	20,000.00
		Class A	2,317.40	1,490.20	2,400.00	3,100.00
1.58401	<u>Hazardous Materials</u>					
1.58402		Hazardous Materials Supplies	946.82		2,000.00	6,000.00
		Tech Rescue Equipment			29,435.00	14,000.00
1.58501	<u>FF Equipment and Supplies</u>		8,266.58	16,377.22	10,000.00	10,000.00
1.58505		SCBA Equipment			102,681.00	
1.58508		Power Tool Maintenance/repairs and upgrades				8,750.00
1.58701	<u>Fuel</u>		42,873.95	35,823.30	32,000.00	36,000.00
		TOTAL OPERATIONS	\$ 156,187.42	\$ 155,454.93	\$ 287,999.00	\$ 230,550.00
	1.80000 GENERAL FUND CAPITAL OUTLAY					
1.80900	<u>Contingency</u>					10,000.00
1.80901	<u>Disaster Relief</u>					
	<u>Capital Expenses</u>		13,920.00	875,900.00		
	<u>Lease payment</u>					
		TOTAL GF CAPITAL OUTLAY	\$ 13,920.00	\$ 875,900.00	\$ -	\$ 10,000.00
	<u>Transfers Out</u>					
	TOTAL EXPENSES		\$ 3,814,371.58	\$ 5,234,761.38	\$ 5,142,963.32	\$ 5,238,162.75
	General Fund Revenue		\$ 5,704,297.74	\$ 7,218,126.40	\$ 8,088,073.35	\$ 8,136,501.66
	Expenses		3,814,371.58	5,234,761.38	5,142,963.32	5,238,162.75
	General Fund Ending Balance		1,889,926.16	1,983,365.02	2,945,110.03	2,898,338.91
	3% Emergency Fund		\$ 114,431.15	\$ 157,042.84	\$ 154,288.90	\$ 157,144.88



ELIZABETH FIRE PROTECTION DISTRICT
2025 BUDGET
CAPITAL MIL FUND



ASSESSED VALUATION \$317,367,260.00					
CAPITAL MIL LEVY 1.970					
CAPITAL INCOME					
		2022 Actual	2023 Actual	2024 Estimated	2025 Budget
2.40100	Capital Improvement Tax Revenue	\$ 443,714.00	\$ 458,309.39	\$ 683,517.94	\$ 625,213.50
2.41100	Interest	8,067.00	30,973.25	30,000.00	20,000.00
	Transfer In				
2.40800	Grant Income			60,464.89	120,000.00
	TOTAL REVENUE	\$ 451,781.00	\$ 489,282.64	\$ 773,982.83	\$ 765,213.50
CAPITAL EXPENDITURES					
2.55000	Treasurers fee	\$ 12,947.00	\$ 13,357.72	\$ 20,505.54	\$ 18,756.41
2.55001	Interest on Lease			\$ 3,572.34	\$ 6,441.48
2.80010	PPE	40,110.63		40,000.00	30,000.00
2.80011	Uniform Standardizations				
2.80012	Apparatus	61,479.79	67,632.07		100,000.00
2.80013	Equipment	37,636.18	126,927.48	5,000.00	
	Fire Hose and Nozzles			10,000.00	5,000.00
	RIT PACK			15,000.00	
	Flow Tester				15,000.00
	Rescue Saws				13,500.00
	First In				175,000.00
	Electric Extrication tools			35,000.00	35,000.00
	Radios			6,800.00	
	Server				5,500.00
2.80014	Station 271	17,478.20	17,885.00	140,000.00	95,000.00
2.80015	Station 272		7,624.49	22,000.00	
2.80016	Station 273	11,000.00	15,500.00	20,000.00	6,000.00
	273 Septic			24,000.00	
	273 Paving			80,000.00	
2.80017	General Facilities			44,000.00	
	Admin Landscape and repairs	5,166.70		9,118.00	
2.80018	Joint Facility Capital Expense			7,261.00	
		\$ 185,818.50	\$ 248,926.76	\$ 482,256.88	\$ 505,197.89
DEBT SERVICE					
2.80201	PNC Lease Principal	119,551.60	111,041.65	114,259.64	117,570.88
2.80220	PNC Lease Interest	20,514.53	17,049.93	13,831.94	10,520.70
2.80230	GM Financial Principal 2023 Tahoe		13,057.41	9,485.07	10,274.12
2.80231	GM Financial Principal 2023 Silverado			13,932.02	10,273.83
	Command Vehicle Lease				
		\$ 140,066.13	\$ 141,148.99	\$ 151,508.67	\$ 148,639.53
TRANSFERS TO GENERAL FUND					
2.49000	Ambulance Pram			120,929.78	
	Medic				350,000.00
		\$ -	\$ -	\$ 120,929.78	\$ 350,000.00
	Total Capital Expenditures	\$ 325,884.63	\$ 390,075.75	\$ 754,695.33	\$ 1,003,837.42
	Beginning Balance	\$ 298,060.66	\$ 423,957.03	\$ 523,163.92	\$ 542,451.42
	Grant Income	-	-		
	Capital Mil Fund Revenue	451,781.00	489,282.64	773,982.83	765,213.50
	Capital Mil Expenses	325,884.63	390,075.75	754,695.33	1,003,837.42
	Ending Balance	\$ 423,957.03	\$ 523,163.92	\$ 542,451.42	\$ 303,827.51



ELIZABETH FIRE PROTECTION DISTRICT
2025 BUDGET
IMPACT FEES FUND



IMPACT FEES FUND					
INCOME					
		2022 Actual	2023 Actual	2024 Estimated	2025 Budget
BEGINNING BALANCE		\$ 7,363.14	\$ 51,968.93	\$ 183,005.64	\$ 63,698.05
INCOME					
	ZONE 1	\$ 114,259.85	\$ 212,682.18	\$ 90,000.00	\$ 10,000.00
	ZONE 2	4,510.75		1,819.00	5,000.00
	ZONE 3	1,226.00		3,786.00	5,000.00
	Interest	733.27	5,354.53	4,200.00	1,000.00
TOTAL IMPACT FEE REVENUE		\$ 120,729.87	\$ 218,036.71	\$ 99,805.00	\$ 21,000.00
EXPENSES					
	Impact Fee Study		\$ 12,000.00		
	Transfer out to General Fund	\$ 76,124.08	\$ 75,000.00	\$ 219,112.59	\$ 5,000.00
TOTAL EXPENSES		\$ 76,124.08	\$ 87,000.00	\$ 219,112.59	\$ 5,000.00
BEGINNING BALANCE		\$ 7,363.14	\$ 51,968.93	\$ 183,005.64	\$ 63,698.05
Proposed Impact Fee Revenue		120,729.87	218,036.71	99,805.00	21,000.00
Proposed Impact Fee Expenses		76,124.08	87,000.00	219,112.59	5,000.00
Ending Balance		\$ 51,968.93	\$ 183,005.64	\$ 63,698.05	\$ 79,698.05

Elizabeth Fire Protection District 2025 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 2025 budget for the District is a modified accrual method. The District's 2025 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 13.710 mill levy. The mill levy includes a 1.970 mill for capital improvements that would have sunset in 2016. Voters approved retention of the 1.970 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 but for the 2025 Budget Year we will not be adjusting out Mil Levy.

LEASE PURCHASE AGREEMENTS/LONG TERM DEBT

The Elizabeth Fire Protection District has three lease purchase agreements, one with PNC Financing to purchase two Pierce Engines and to refurbish a Brush truck, one for a 2023 Tahoe for a command vehicle and the last for a 2023 Silverado for a command vehicle. The term of the lease with PNC Financing is for 10 years with the first payment due in March 2018 ending in March 2027. The term of the lease for the command vehicles is 4 years. A copy of the lease schedule is attached to the 2025 budget.

VOLUNTEER PENSION TRUST FUND

The 2024 budget reflects an expenditure of \$65,009.00 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 2023. 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 2025 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 the First In system for the stations and a used Type 3 engine. Funding for these projects will be made available from the 1.970 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
VOLUNTEER PENSION FUND BUDGET 2025**

DESCRIPTION	ACTUAL 2023	CURRENT ESTIMATED 2024	BUDGET 2025
BEGINNING FUND BALANCE JANUARY 1	901,166.78	893,200.24	927,755.24
FUND ADDITIONS			
DISTRICT CONTRIBUTION	64,477.00	65,009.00	65,009.00
STATE MATCHING FUNDS		36,440.00	18,220.00
NET INVESTMENT INCOME	88,432.95	86,056.00	65,000.00
TOTAL FUND CHANGES	152,909.95	187,505.00	148,229.00
ESTIMATED EXPENDITURES			
ADMINISTRATION FEE	16,201.49	10,000.00	15,000.00
PENSION BENEFITS	144,675.00	142,950.00	128,175.00
BENEFIT CONTINGENCY	0.00	0.00	
TOTAL EXPENDITURES	160,876.49	152,950.00	143,175.00
VOLUNTEER PENSION ENDING BALANCE	893,200.24	927,755.24	932,809.24

**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
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>384,274.74</u>	<u>363,033.02</u>	<u>21,241.72</u>	

Lease Payment-Tahoe 2023

DUE DATE	PAYMENT AMOUNT	PRINCIPAL	INTEREST	Purchase Option
2025	13,057.41	10,274.12	2,783.29	24,226.65
2026	13,057.41	11,128.81	1,928.60	12,597.05
2027	13,057.41	12,054.59	1,002.82	
	<u>39,172.23</u>	<u>33,457.52</u>	<u>5,714.71</u>	

Lease Payment - Silverado 2023

DUE DATE	PAYMENT AMOUNT	PRINCIPAL	INTEREST	Purchase Option
2025	13,932.02	10,273.83	3,658.19	37,579.40
2026	13,932.02	11,086.71	2,845.31	25,993.79
2027	13,932.02	11,963.91	1,968.11	13,491.50
2028	13,932.02	12,910.53	1,021.49	
	<u>55,728.08</u>	<u>46,234.98</u>	<u>9,493.10</u>	