

2026 ADOPTED BUDGET



Adopted by the Agate Fire Protection District Board
of Directors on December 11, 2025



AGATE FIRE PROTECTION DISTRICT 2026 Budget

FUNCTIONAL DESCRIPTION/WORK OBJECTIVES

The Fire Department has five basic functional responsibilities:

Fire Suppression: includes residential, agricultural, oil and natural gas pump and storage sites, automobile, farm equipment, and wildland fires. The Agate Fire Protection District (AFPD) provides fast attack firefighting to minimize risk to life, property and the environment.

Emergency Medical Services: are provided twenty-four hours a day by a skilled life support team of paramedics and EMTs. AFPD operates two fully equipped ambulances.

Fire Prevention: is responsible for hazard abatement enforcement, approval of building plans, public education, environmental protection, and fire safety inspections.

Training: of Fire Department personnel is conducted in accordance with county, state and federal standards. Firefighters, EMTs, and paramedics receive updates on advances in techniques and technology, and participate in continuing education.

Community Emergency Preparedness: includes training programs offered to organizations and individuals within the district. This includes a yearly educational event held at the Agate School.

BUDGET MESSAGE

The 2026 AFPD budget has been prepared in compliance with Colorado Revised Statutes and Special District budget laws. Consideration has been given to all functions and operations of the AFPD. The intent of this budget is to provide quality service to the district while operating within the restraints of limited revenues.



Agate Fire Protection District

The attached budget is based on the priorities expressed by the Fire/Rescue and the EMS/Ambulance departments. The proposed budget for the 2026 Fiscal year for the AFPD maintains the level of services provided last fiscal year.

The process for developing the budget was as follows: The Board of Directors all served as members of the Budget Committee. These members included Fire Chief Larry Rector, Assistant Fire Chief Jerrel Rector, President Kent Dyson, Vice President Casey Craven, Secretary/Treasurer Lloyd Wallace, Directors Joe Craven, and Karli Gollither. Using preliminary information from the County as a basis of tax levy revenues, 15% was set aside for the Reserve Fund. The committee then tracked the actual expenditures from the 2025 budget to determine any line items that were over or under budget. Reasons for why a line item would be over budget were analyzed to assure the 2026 budget would accurately reflect any corrections needed. Based on input from Chief Rector on anticipated needs for the Fire/Rescue and EMS/Ambulance departments, expenditures were prioritized. Those expenditures that met the criteria for needed expense were added to the budget. Finally, the budget was formulated and confirmed to be in balance.

The AFPD must remain fiscally conservative to assure a healthy fund balance and to provide for the future. The assessed valuation of the county for 2026 has increased slightly over 2025. The mill levy will remain the same for 2026 at 8 mills. With an assessed property value at \$21,007,290 budgeted property tax revenue will be at \$175,558. This is an increase from 2025.

Again, this year it is estimated that the AFPD will end the current year under budget as the Board continues to make responsible fiscal decisions. The estimated carryover into the 2026 budget is \$3,306.

Agate Fire Protection District



Total Budgeted Income for 2026 is: \$670,075

Total Budgeted Expenses for 2026 are: \$642,030

Leaving a total Reserve at the end of 2025: \$28,045

Respectfully submitted to the AFPD Board of Directors by the Budget Committee on December 11, 2025.

Budget vs. Actuals_Budget_FY26_P&L_Report
 January, 2024-December, 2026

Distribution account 2024 2025 2026 TOTAL

Actual Budget Actual Budget Actual Budget Budget

Income

1000 - General Revenue	1,707.12	1,058.15	9,260.26	2,000.00	500.00
1002 - General Fund					\$1,707.12
1030 - Donations	8,202.11	1,058.15	9,260.26	2,000.00	2,000.00
1040 - Capital Credits	13.59	70.00	500.00	500.00	500.00
1020 - Metro Grow			5,000.00	5,000.00	5,000.00
Total for 1002- General Fund	9,922.82	1,128.15	7,500.00	7,500.00	\$7,500.00
1003 -Property Tax - Elbert Cnty	9,740.10	5,753.37	\$15,493.47		
1010.1 - Senior / Vet Exempt	979.69	979.70	1,959.39	1,000.00	1,000.00
1010.2 - Current Tax	153,859.74	157,238.54	311,098.28	158,000.00	158,000.00
1010.3 - Specific Ownership Tax	21,833.00	13,280.14	35,113.14	15,000.00	15,000.00
1010.4 - Current Interest	220.74	69.09	289.83	75.00	75.00
Total for 1003 -Property Tax - Elbert Cnty	186,633.27	177,920.84	363,954.11	174,075.00	\$174,075.00

1500 - Employee Grant

1500 - Employee Grant	14,309.43	154,901.37	60,000.00	169,210.80	60,000.00
Total for 1000 - General Revenue	196,556.09	178,448.99	181,575.00	\$375,021.00	\$181,575.00

3000 - General EMS Revenue

3000 - General EMS Revenue	363.82	1,334.73	1,698.55		
3010 - EMS Revenue					
3035 - EMS - WIBS Collections	52,572.96	61,910.36	60,000.00	114,483.32	60,000.00
3020 - EMS Grants (matching)			350,000.00	350,000.00	350,000.00
Total for 3000- General EMS Revenue	52,936.78	61,910.36	410,000.00	\$116,181.87	\$410,000.00

Impact Fees

Impact Fees	9,404.84	0.30	3,500.00	9,405.14	3,500.00
Billable Expense Income			15,000.00	15,000.00	15,000.00
Total for Income	273,207.14	395,261.02	670,075.00	\$669,818.81	\$670,075.00

Cost of Goods Sold

Gross Profit	273,207.14	395,261.02	670,075.00	\$669,818.81	\$670,075.00
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Expenses

2000 - Fire/ Rescue Expenses					
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Budget vs. Actuals_Budget_FY26_P&L_Report

January, 2024-December, 2026

Distribution account	2024		2025		2026		TOTAL	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
2040- Fire- Fire Equipment	6,084.23		25,287.02		9,000.00		31,371.25	9,000.00
2041- Fire- Fire Equip Maint	1,342.50		1,274.00		5,500.00		2,616.50	5,500.00
2070- Fire- ECCA			481.00		500.00		481.00	500.00
2080- Fire- Certification/ Trng	1,178.10		1,870.08		2,000.00		3,048.18	2,000.00
2081- Fire- Membership Fees	200.00		246.08		400.00		446.08	400.00
2150- Fire/Rescue Radio Use Fee			4,324.32		4,000.00		4,324.32	4,000.00
2030- Fire- Fire Prevention Edu					1,000.00			1,000.00
Total for 2000- Fire/ Rescue Expenses	8,804.83		33,482.50		22,400.00		\$42,287.33	\$22,400.00
2060- Fire- PPE								
2061- Fire- PPE	13,693.07		2,614.36		15,000.00		16,307.43	15,000.00
Total for 2060- Fire- PPE	13,693.07		2,614.36		15,000.00		\$16,307.43	\$15,000.00

Budget vs. Actuals Budget FY26 P&L Report
 January, 2024-December, 2026

Distribution account 2024 2025 2026 TOTAL

Actual Budget Actual Budget Actual Budget Budget

2100 - Fire- Apparatus Mice/Repr	1,900.00	1,500.00	1,900.00	1,500.00
2101 - Fire- Purchased Services				1,500.00
2110 - Apparatus Mainice/ Repair	33,224.08	8,752.81	26,000.00	41,976.89
2120 - Fire- Pump Testing			1,000.00	1,000.00
Total for 2100- Fire- Apparatus Mice/Repr	35,124.08	8,752.81	28,500.00	\$43,876.89
4000- EMS Expenses				
4001 - Ambulance App Mtc/Rpr				
4002 - Ambu- Mntce/ Repair	4,718.32	4,718.32	355,000.00	4,718.32
4010 - EMS- Purchased Services	254.90	47.00	500.00	301.90
4040 - EMS- Ambulan. Inspections	1,178.00	33.00		1,211.00
Total for 4001- Ambulance App Mtc/Rpr	1,432.90	4,798.32	355,500.00	\$6,231.22
4050- EMS- Equipment				
EMS - Equipment Main/Repair	3,297.99	153.45	2,000.00	3,451.44
EMS - Equip purchased services	1,281.79	5,575.84	4,000.00	6,857.63
Total for 4050-EMS- Equipment	4,579.78	5,729.29	6,000.00	\$10,309.07
4070-EMS- Medications	391.32	2,153.11	3,000.00	2,544.43
4071-EMS- Disposable Supplies	12,563.09	3,597.07	6,000.00	16,160.16
4075-EMS- Training	4,583.53	5,435.06	4,000.00	10,018.59
4100-EMS- WIBS Billing	7,771.91	11,427.45	8,000.00	19,199.36
4120 - EMS Uniforms		2,206.40	2,000.00	2,206.40
4130-EMS- Tolls/ Parking	100.93	4.99	100.00	105.92
4140-EMS- Miscellaneous (deleted)	254.00			254.00
4150 - EMS Subscriptions and Dues		449.50	1,000.00	449.50
Total for 4000- EMS Expenses	31,677.46	35,801.19	385,600.00	\$67,478.65
6000- General Expenses				
6004 - Bookkeeper Salary	3,044.81	4,500.00	4,500.00	7,919.81
6015- Legal Expenses- General	2,568.50	806.50	5,000.00	3,375.00
6030- Station Mntce / Repair	20.97	6,136.19	6,000.00	6,157.16
6040- Purchased Services		644.52	1,300.00	644.52
Total	77,066.73	100,000.00	100,000.00	100,000.00

Accrual Basis Thursday, January 08, 2026 02:21 PM GMT-07:00

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Budget vs. Actuals_Budget_FY26_P&L_Report

January, 2024-December, 2026

Distribution account	2024		2025		2026		TOTAL	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
6050- Subscriptions	710.00		567.57		600.00		1,277.57	600.00
6070.1- Office Expenses								
6070- Postage	141.00				145.00		141.00	145.00
6071-Office Supplies	2,022.03		427.46		1,000.00		2,449.49	1,000.00
6072- Website	96.05		103.90		110.00		199.95	110.00
6073- Advertisement- Legal No	12.35				25.00		12.35	25.00
6075- Audit Expenses	325.00		325.00		400.00		650.00	400.00
Total for 6070.1- Office Expenses	2,596.43		856.36		1,680.00		\$3,452.79	\$1,680.00

Budget vs. Actuals_Budget_FY26_P&L_Report

January, 2024-December, 2026

Distribution account	2024		2025		2026		TOTAL	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
6080- Technology-Radios/ Tower	1,397.14		600.00		2,000.00		1,997.14	2,000.00
6090- Treasurer's Fee (3.1%)	4,944.04		4,751.29		5,000.00		9,695.33	5,000.00
6091- Payroll Subscriptions and Fees	4,322.44		4,087.09		3,000.00		8,409.53	3,000.00
6092- Stipend Payments	18,868.00		12,164.10		16,000.00		31,032.10	16,000.00
6093- 15% Reserve					24,000.00			24,000.00
Total for 6000- General Expenses	38,472.33		35,113.62		375.00	69,080.00	\$73,960.95	\$69,080.00
6100- Utilities								
6105- Propane	3,936.47		3,926.53		4,500.00		7,863.00	4,500.00
6110- Electricity	2,867.22		3,156.84		3,800.00		6,024.06	3,800.00
6120- Phone/ DSL	551.10		842.86		750.00		1,393.96	750.00
6130- Water	1,046.25		1,092.25		2,000.00		2,138.50	2,000.00
6140- Trash Removal	960.00		1,155.00		1,100.00		2,115.00	1,100.00
Total for 6100- Utilities	9,361.04		10,173.48			12,150.00	\$19,534.52	\$12,150.00
6200 Combined Fire / EMS Exps								
6201 Bulk Fuel	5,358.40		6,320.02		5,000.00		11,678.42	5,000.00
6202 Fuel	2,722.98		2,722.22		3,000.00		5,445.20	3,000.00
6210- Combined Household Expen	1,742.90		2,126.09		2,500.00		3,868.99	2,500.00
6210- General - Meals / Water	6,099.67		12,182.19		10,000.00		18,281.86	10,000.00
6230-Community Events	2,507.42		3,078.75		2,000.00		5,586.17	2,000.00
Total for 6200 Combined Fire / EMS Exps	18,431.37		26,429.27			22,500.00	\$44,860.64	\$22,500.00
7000-Insurance								
7005- Insurance-Equip/Liab/Prop	26,525.50		16,121.25		17,500.00		42,646.75	17,500.00
7006- Bond Insurance	700.00		700.00		800.00		1,400.00	800.00
7010- Insurance- Pinnacol WC	6,993.00		8,142.00		-38.00	8,500.00	15,097.00	8,500.00
Total for 7000-Insurance	34,218.50		24,963.25		-38.00	26,800.00	\$59,143.75	\$26,800.00
8000- Employee Salary	51,211.33		143,760.86				194,972.19	
9999- Need Follow Up	5,193.68						5,193.68	

Budget vs. Actuals_Budget_FY26_P&L_Report

January, 2024-December, 2026

Distribution account	2024		2025		2026		TOTAL	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Payroll Expenses	6,821.75		16,327.88				\$23,149.63	
Taxes			8,906.90		6,000.00		8,906.90	6,000.00
Wages			102,132.12		54,000.00		102,132.12	54,000.00
Total for Payroll Expenses	6,821.75		127,366.90		60,000.00		\$134,188.65	\$60,000.00
Reconciliation Discrepancies	0.00		-20,498.79				-20,498.79	
Uncategorized Expense			317.66				317.66	
Volunteer Stipend (deleted)	44.33						44.33	
Total for Expenses	253,053.77		428,277.11		337.00	642,030.00	\$681,667.88	\$642,030.00
Net Operating Income	20,153.37		-33,016.09		1,013.65	28,045.00	-\$11,849.07	\$28,045.00
Other Income								

Budget vs. Actuals_Budget_FY26_P&L_Report

January, 2024-December, 2026

Distribution account	2024		2025		2026		TOTAL	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Other Expenses								
Reconciliation Discrepancies-1			7,122.56				7,122.56	
Total for Other Expenses			7,122.56				\$7,122.56	
Net Other Income			-7,122.56				-\$7,122.56	
Net Income	20,153.37		-40,138.65		1,013.65	28,045.00	-\$18,971.63	\$28,045.00

BUDGET MESSAGE
(Pursuant to 29-1-103(1)(e), C.R.S.)

Agate Fire Protection District

Name of Local Government

(INSTRUCTIONS: Pursuant to section 29-1-103(1)(e), C.R.S., the budget must include the Budget Message. Fill in blank spaces and check any items that are applicable.)

The attached 2026 Budget for Agate Fire Protection District includes these *important features*.*

The proposed budget for the 2026 Fiscal year for the AFPD maintains the level of services provided last fiscal year.

The assessed valuation of the county for 2025 has increased slightly over 2024. The mill levy will remain the same for 2026 at 8 mills. With an assessed property value at \$21,007,290 the budgeted property tax revenue will be at \$168,058.

*“important features” are not defined in statute; however, important features of the budget would include starting/ending a service; increases or decreases in levels of services, increases/decreases to revenues (taxes/rates) and/or expenditures; acquisition of new equipment; start or end of capital project; etc.

The budgetary basis of accounting timing measurement method used is:

- Cash basis
- Modified accrual basis
- Encumbrance basis
- Accrual

The services to be provided/delivered during the budget year are the following:

Rev. 6/16

NOTICE OF BUDGET¹
(Pursuant to 29-1-106, C.R.S.)

NOTICE is hereby given that a proposed budget has been submitted to the Agate Fire Protection District
for the ensuing year of 2026; a copy of such proposed budget has been filed in the office
of Elbert County, where the same is open for public inspection; such proposed
budget will be considered at December 11, 2024 meeting of the Agate Fire Protection Dist Board
to be held at 40130 CR 153 Agate, CO on 12/11/2025 at 7:00 pm.

Any interested elector of Agate Fire Protection District may inspect the proposed budget and file
or register any objections thereto at any time prior to the final adoption of the budget.

¹If a government's budget is greater than \$50,000, the Notice of Budget must be published one time in a newspaper having general circulation in the local government. If the budget is \$50,000 or less, the Notice may be posted in three public places in the local government. (29-1-106(3), C.R.S.)

RESOLUTION NO. 24-1212

**RESOLUTION OF AGATE FIRE PROTECTION DISTRICT
TO ADOPT 2026 BUDGET**

WHEREAS, the Board of Directors of the Agate Fire Protection District has appointed a budget committee to prepare and submit a proposed 2026 budget to the Board at the proper time; 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 December 11, 2025 and interested electors were given the opportunity to file or register any objection to said proposed budget; and

WHEREAS, the budget has been prepared to comply with all terms, limitations and exemption, 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, 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 Agate Fire Protection District:

That estimated expenditures for the 2026 fiscal year General Fund is \$642,030.

1. That the estimated total resources for the 2026 fiscal year General fund is \$670,075.
2. That the budget, as submitted, amended, and herein summarized, be, and the same hereby is, approved and adopted as the budget of Agate Fire Protection District for the 2026 fiscal year.
3. That the budget, as hereby approved and adopted, shall be certified by the Treasurer 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 \$642,030; and

WHEREAS, the 2026 valuation for assessment for the District, as certified by the Elbert county Assessor is \$21,007,290; and

WHEREAS, the mil levy for the District is set at 8 mills, the revenue from the assessment is \$168058; and

WHEREAS, the General Fund revenue has an additional revenue of \$7,500 from sources other than general property tax; and

WHEREAS, the Reserve Fund has a balance of \$24,000 is carried over.

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

1. That for the purposes of meeting all general operating expenses of the district during the 2026 budget year, there is hereby levied a tax of 8 mills upon each dollar of the total valuation for assessment of all taxable property within the district, to raise \$168,058 in revenue.
2. That the Treasurer of the District is hereby authorized and directed to immediately certify to the County Commissioners of Elbert County, Colorado, the mill levies for the district as here in above determined and set.

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 as more fully set forth in the budget, including any inter-fund transfers listed therein, so as not to impair the operations of the district.

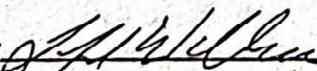
NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Agate Fire Protection District that the sums are hereby appropriated from the revenues of the General Fund for the purposes stated in the budget.

APPROVED AND ADOPTED THIS 11TH DAY OF DECEMBER 2025 .

AGATE FIRE PROTECTION DISTRICT

BY 
Kent Dyson, President

ATTEST:

By 
Lloyd Wallace, Secretary/Treasurer