

# 2025 ADOPTED BUDGET



Adopted by the Agate Fire Protection District Board  
of Directors on December 12, 2024





## AGATE FIRE PROTECTION DISTRICT 2025 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 2025 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 2025 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 Golliher. 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 2024 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 2025 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 2025 has increased slightly over 2024. The mill levy will remain the same for 2025 at 8 mills. With an assessed property value at \$20,107,310 budgeted property tax revenue will be at \$160,858. This is an increase of 1.05 % over 2024.

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 2025 budget is \$52,495.



# Agate Fire Protection District



Total Budgeted Income for 2025 is: \$418,600

Total Budgeted Expenses for 2025 are: \$416,800

Leaving a total Reserve at the end of 2025: \$1,800

Respectfully submitted to the AFPD Board of Directors by the Budget Committee on December 12, 2024.



# AGATE FIRE PROTECTION DISTRICT

## Profit & Loss Budget Overview

January through December 2025

	2025 Budget	2024 Estimated	2023 Actual
<b>Income</b>			
1000 - General Revenue			
1002- General Fund			
1020- Metro Grow	\$ 6,000	\$ 5,000.00	\$ 6,080
1030- Donations	\$ 2,000	\$ 5,954.00	\$ -
1040- Capital Credits	\$ 1,000	\$ -	\$ -
Total 1002- General Fund	\$ 9,000	\$ 10,954.00	\$ 6,080
1003 -Property Tax- Elbert Cnty	\$ 160,858	\$ 183,715.00	\$ 168,547
Total 1000 - General Revenue	\$ 169,858	\$ 194,669.00	\$ 174,627
1005- General Fire Rescue Rev			
1075- Fire/Res Grnts (non-matc)	\$ -	\$ -	\$ -
1090- Fire- WIBS Collections	\$ -	\$ -	\$ -
Total 1005- General Fire Rescue Rev	\$ -	\$ -	\$ -
1500- Employee Grant	\$ 204,400	\$ -	\$ -
3000- General EMS Revenue	\$ -	\$ 363.82	\$ 46,375
3035- EMS- WIBS Collections	\$ 35,000	\$ 37,538.00	\$ 52,594
Total 3000- General EMS Revenue	\$ 35,000	\$ 37,901.82	\$ -
Impact Fees	\$ 9,342	\$ 9,342.00	\$ 18,887
Total Income	\$ 418,600	\$ 241,912.82	\$ 292,483
<b>Expense</b>			
2000- Fire/ Rescue Expenses			
2030- Fire- Fire Prevention Edu	\$ 1,000	\$ -	\$ -
2040- Fire- Fire Equipment	\$ 9,000	\$ 5,749.00	\$ 102,506
2041- Fire- Fire Equip Maint	\$ 5,000	\$ 1,342.00	\$ 440
2051- Fire- Wild Land Grant	\$ -	\$ -	\$ -
2055- Fire- Matching Grants	\$ -	\$ -	\$ 10,617
2070- Fire- ECCA	\$ 1,500	\$ -	\$ -
2080- Fire- Certification/ Trng	\$ 2,000	\$ 1,178.00	\$ -
2081- Fire- Membership Fees	\$ 400	\$ 200.00	\$ 290
2130- Fire- WIBS Billing	\$ -	\$ -	\$ -
2140- Fire- Truck Lease	\$ -	\$ -	\$ -
2150- Fire/Rescue Radio Use Fee	\$ 3,000	\$ 295.00	\$ 6,236
2160 Fire- Miscellaneous	\$ -	\$ -	\$ 248
Total 2000- Fire/ Rescue Expenses	\$ 21,900	\$ 8,764.00	\$ 120,337
2060- Fire- PPE			
2061- Fire- PPE	\$ 10,000	\$ 13,693.00	\$ 12,194
2062- Fire- PPE Grants	\$ -	\$ -	\$ 3,499
2063- Fire- PPE Matching Grants	\$ -	\$ -	\$ -
Total 2060- Fire- PPE	\$ 10,000	\$ 13,693.00	\$ 15,693



	2025 Budget	2024 Estimated	2023 Actual
2100- Fire- Apparatus Mtce/Repr			
2101- Fire- Purchased Services	\$ 1,000	\$ -	\$ 895
2110- Apparatus Maintce/ Repair	\$ 10,000	\$ 10,835.00	\$ 10,198
2120- Fire- Pump Testing	\$ 500	\$ 500.00	\$ -
2100- Fire- Apparatus Mtce/Repr - Other	\$ 10,000	\$ 22,900.00	\$ -
Total 2100- Fire- Apparatus Mtce/Repr	\$ 21,500	\$ 34,235.00	\$ 11,093
4000- EMS Expenses			
4001- Ambulance App Mtc/Rpr			\$ -
4002- Ambu- Mntce/ Repair	\$ 2,500	\$ -	\$ -
4010- EMS- Purchased Services	\$ 500	\$ 255.00	\$ 1,225
4040- EMS- Ambulan. Inspections	\$ 600	\$ 600.00	\$ -
Total 4001- Ambulance App Mtc/Rpr	\$ 3,600	\$ 855.00	\$ 1,225
4050- EMS- Equipment			
EMS - Equip purchased services	\$ 1,000	\$ 945.00	\$ 141
EMS - Equipment Maint/Repair	\$ 4,000	\$ 2,852.00	\$ -
Total 4050- EMS- Equipment	\$ 5,000	\$ 3,797.00	\$ 141
4070- EMS- Medications	\$ 1,500	\$ 57.96	\$ 1,170
4071- EMS- Disposable Supplies	\$ 6,000	\$ 13,566.00	\$ 2,366
4075- EMS- Training	\$ 1,500	\$ 3,008.00	\$ 1,830
4090- EMS- Insurance	\$ -	\$ -	\$ -
4100- EMS- WIBS Billing	\$ 8,000	\$ 5,852.00	\$ 4,678
4130- EMS- Tolls/ Parking	\$ 100	\$ 95.00	\$ 18
4140- EMS- Miscellaneous	\$ 500	\$ 248.00	\$ 180
Total 4000- EMS Expenses	\$ 26,200	\$ 26,623.96	\$ 11,608
6000- General Expenses			
6004 - Bookkeeper Salary	\$ 4,500	\$ 2,456.00	\$ 2,021
6015- Legal Expenses- General	\$ 5,000	\$ 2,568.00	\$ 1,473
6030- Station Mntce / Repair	\$ 6,000	\$ 300.00	\$ 2
6050- Subscriptions	\$ 200	\$ 710.00	\$ 760
6070.1- Office Expenses			
6070- Postage	\$ 150	\$ 141.00	\$ -
6071-Office Supplies	\$ 350	\$ 2,021.99	\$ 1,857
6072- Website	\$ 55	\$ 55.00	\$ -
6073- Advertisement- Legal No	\$ 20	\$ 12.00	\$ 20
6074- Election Expenses	\$ -	\$ -	\$ -
6075- Audit Expenses	\$ 350	\$ 325.00	\$ 325
6080- Technology-Radios/ Tower	\$ 2,000	\$ 1,397.00	\$ 1,669
6090- Treasurer's Fee (3.1%)	\$ 5,000	\$ 4,920.00	\$ 4,355
6091- Payroll Expense	\$ 6,000	\$ 3,747.00	\$ 2,760
6092- Stipend Payments	\$ 16,000	\$ 18,964.00	\$ 9,151
6093- 15% Reserve	\$ 24,000	\$ 25,000.00	\$ -
Total 6000- General Expenses	\$ 69,625	\$ 62,616.99	\$ 24,393



	2025 Budget	2024 Estimated	2023 Actual
6100- Utilities			
6105- Propane	\$ 3,500	\$ 3,936.00	\$ 3,721
6110- Electricity	\$ 2,500	\$ 2,343.00	\$ 2,608
6120- Phone/ DSL	\$ 575	\$ 456.00	\$ 542
6130- Water	\$ 1,000	\$ 1,020.00	\$ 1,105
6140- Trash Removal	\$ 1,100	\$ 1,050.00	\$ 962
6150-Generator	\$ -	\$ -	\$ -
Total 6100- Utilities	\$ 8,675	\$ 8,805.00	\$ 8,938
6200 Combined Fire / EMS Exps			
6201 Bulk Fuel	\$ 4,000	\$ 3,610.00	\$ 5,163
6202 Fuel	\$ 2,500	\$ 1,923.00	\$ 1,588
6210- Combined Household Expen	\$ 500	\$ 600.00	\$ 6,897
6210- General - Meals / Water	\$ 5,000	\$ 3,455.00	\$ 3,594
6230-Community Events	\$ 1,500	\$ 711.00	\$ 1,459
Total 6200 Combined Fire / EMS Exps	\$ 13,500	\$ 10,299.00	\$ 18,701
6300-Generator	\$ -	\$ -	\$ -
7000-Insurance			
7005- Insurance-Equip/Liab/Prop	\$ 15,000	\$ 13,332.00	\$ 12,302
7006- Bond Insurance	\$ 800	\$ 700.00	\$ 350
7010- Insurance- Pinnacol WC	\$ 2,500	\$ 5,696.00	\$ 15,564
Total 7000-Insurance	\$ 18,300	\$ 19,728.00	\$ 28,216
8000- Employee Salary	\$ 227,100	\$ 13,186.00	\$ -
Total Expense	\$ 416,800	\$ 189,416.95	\$ 245,307
Net Income	\$ 1,800	\$ 52,495.87	\$ (70,680)

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

The Fire Department has five basic functional responsibilities:

Fire Suppression: includes residential, commercial, and natural gas pump and storage sites, automobiles, boats, equipment, and vehicles fire. The Apple Fire Protection District (AFPD) provides fast attack firefighting in order to contain fire to the property and the environment.

Emergency Medical Services: are provided twenty-four hours a day by a skilled life support team of paramedics and EMTs. All personnel are fully equipped and trained.

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

Training: all Fire Department personnel are trained in accordance with county, state and federal standards. Firefighters, EMTs, and paramedics receive ongoing training in techniques and technology, and participate in community education.



# 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 2025 Budget for Agate Fire Protection District includes these *important features*.\*

The proposed budget for the 2025 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 2025 at 8 mills. With an assessed property value at \$20,107,310 the budgeted property tax revenue will be at \$160,858

\*“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:

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 in order 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.



**NOTICE OF BUDGET<sup>1</sup>**  
(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 2025; 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 12, 2024 meeting of the Agate Fire Protection Dist Board to be held at 40130 CR 153 Agate, CO on 12/12/2024 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.

<sup>1</sup>If 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 2025 BUDGET**

**WHEREAS**, the Board of Directors of the Agate Fire Protection District has appointed a budget committee to prepare and submit a proposed 2025 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 October 10, 2024, 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 2025 fiscal year General Fund is \$416,800

1. That the estimated total resources for the 2025 fiscal year General fund is \$418,600
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 2025 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 \$416,800; and

**WHEREAS**, the 2025 valuation for assessment for the District, as certified by the Elbert county Assessor is \$20,107,310; and



**WHEREAS**, the mil levy for the District is set at 8 mills, the revenue from the assessment is \$160,858; and

**WHEREAS**, the General Fund revenue has an additional revenue of \$9,240 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 2025 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 \$160,858 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 12<sup>TH</sup> DAY OF DECEMBER 2024.**

**AGATE FIRE PROTECTION DISTRICT**

By Kent Dyson  
Kent Dyson, President

ATTEST:

By Casey C Craven  
Casey Craven, Vice President