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 2018 Budget for Agate Fire Protection District includes these *important features*:*

The proposed budget for the 2018 Fiscal year for the AFPD maintains the level of services provided last fiscal year.

The assessed valuation of the county for 2018 has increased slightly over 2017. The mill levy will remain the same for 2018 at 8 mills. With an assessed property value at $10,604,046.00, the budgeted property tax revenue will be at $84,856.00.

* "*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:

- [x] 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.
Community Emergency Preparedness: includes training programs offered to organizations and individuals within

RESOLUTION NO. 17-1212
RESOLUTION OF AGATE FIRE PROTECTION DISTRICT
TO ADOPT 2018 BUDGET

WHEREAS, the Board of Directors of the Agate Fire Protection District has appointed a budget committee to prepare and submit a proposed 2018 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 12, 2017, 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, like 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:

1. That estimated expenditures for the 2018 fiscal year General Fund is $136,405.00.
2. That the estimated total resources for the 2018 fiscal year General fund is $137,146.00.
3. 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 2018 fiscal year.
4. 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 $84,856.00; and

WHEREAS, the 2018 valuation for assessment for the District, as certified by the Elbert county Assessor is $10,607,046.00; and

WHEREAS, the mil levy for the District is set at 8 mills, the revenue from the assessment is $84,856.00; and

WHEREAS, the General Fund revenue has an additional revenue of $52,290.00 from sources other than general property tax; and

WHEREAS, the Reserve Fund has a balance of $25,000.00 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 2018 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 $84,856.00 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 12TH DAY OF DECEMBER 2017.

AGATE FIRE PROTECTION DISTRICT

By Lyndon Burnett, President
Lyndon Burnett, President

ATTEST:

By _____
Lloyd Wallace, Secretary/Treasurer

2018 BUDGET

Adopted by the Agate Fire Protection District Board
of Directors on December 12, 2017

AGATE FIRE PROTECTION DISTRICT
2018 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 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.

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 2018 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 2018 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 President Lyndon Burnett, Vice President Casey Craven, Secretary/Treasurer Lloyd Wallace, Directors Roy Obrigewitch, and Kent Dyson. Fire Chief Larry Rector and Assistant Fire Chief Jerrel Rector were also members of the Budget Committee. 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 2017 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 2018 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 2018 has increased slightly over 2017. The mill levy will remain the same for 2018 at 8 mills. With an assessed property value at $10,607,046.00, the budgeted property tax revenue will be at $84,856.00.

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 carry over into the 2018 budget is $25,000.00.

Total Budgeted Income for 2018 is: $137,146.00

Agate Fire Protection District

Total Budgeted Expenses for 2017 are: $136,405.00

Leaving a total Reserve at the end of 2017: $741.00

GENERAL FUND BUDGET
AGATE FIRE PROTECTION DISTRICT

JANUARY 1 - DECEMBER 31, 2018

DESCRIPTION	ACTUAL PRIOR YEAR 2016	ESTIMATED CURRENT YEAR 2017	BUDGET YEAR 2018
Beginning Balance January 1	**$ 42,107.00**	**$ 58,934.00**	**$ 97,643.00**
REVENUE			
Metro Grow	$ 5,082.00	$ 5,082.00	$ 5,000.00
Donations	$ 5,238.00	$ 3,106.00	$ 2,500.00
Capital Credits	$ 91.00	$ 146.00	$ 70.00
General Fund Other	$ 60.00	$ -	$ 60.00
Property Tax - Senior/Vet Exempt	$ 373.00	$ 419.00	$ 300.00
Property Tax - Current Tax	$ 80,980.00	$ 82,019.00	$ 84,856.00
Property Tax - Specific Ownership Tax	$ 13,623.00	$ 14,552.00	$ 12,000.00
Property Tax - Current Interest	$ 33.00	$ 50.00	$ 60.00
State Grant Revenue	$ 182,691.00	$ -	$ -
Fire/Rescue Grants (matching)		$ -	$ -
Fire - WIBS Collections		$ 291.00	$ 300.00
Fire/Rescue Grants (non-matching)		$ -	
EMS Grants (matching)			
EMS Grants (non-matching)			$ -
EMS Equipment Sales	$ 3,000.00	$ 100.00	$ -
EMS WIBS Collection	$ 23,087.00	$ 13,333.00	$ 30,000.00
EMS CORE Track Revenue	$ 3,350.00	$ 3,120.00	$ 2,000.00
TOTAL REVENUE	$ 317,608.00	$ 122,218.00	$ 137,146.00
TOTAL AVAILABLE FUNDS	$ 359,715.00	$ 181,152.00	$ 234,789.00

Agate Fire Protection District

DESCRIPTION	ACTUAL PRIOR YEAR 2016	ESTIMATED CURRENT YEAR 2017	BUDGET YEAR 2018
EXPENDITURES			
Fire - Fire Prevention Education			$ 200.00
Fire - Fire Equipment	$ 1,492.00	$ 2,788.00	$ 10,000.00
Fire - Wild Land Grant			
Fire - Matching Grants			
Fire - ECCA	$ 742.00	$ 677.00	$ 800.00
Fire - Certification/Training		$ 1,387.00	$ 2,000.00
Fire - Membership Fees	$ 200.00	$ 100.00	$ 200.00
Fire - WIBS Billing			$ 500.00
Fire - Truck Lease	$ 200.00	$ 200.00	$ 200.00
Fire - Radio Use Fee		$ 100.00	$ 100.00
Fire - Miscellaneous	$ 270.00	$ -	$ 250.00
Fire - PPE	$ 6,544.00	$ 3,658.00	$ 9,000.00
Fire - Purchased Services	$ 285.00	$ 153.00	$ 500.00
Fire - Apparatus Maintenance/Repair	$ 8,846.00	$ 15,344.00	$ 11,500.00
Fire - Equipment Maintenance		$ 2,324.00	$ 1,000.00
Fire - Pump Testing	$ 805.00	$ -	$ 800.00
EMS - Ambulance Maintenance/Repair	$ 496.00	$ 94.00	$ 1,750.00
EMS - Purchased Services	$ 678.00	$ -	$ 2,500.00
EMS - Rent, Parking, Utilities	$ 1,400.00		
EMS - Ambulance Inspections	$ 390.00	$ 230.00	$ 250.00
EMS - License Plates	$ 11.00		$ -
EMS - Ambulance Grant	$ 166,212.00		$ -
EMS - Grant Match			$ -
EMS - Equipment			$ 2,500.00
EMS - Equipment Maintenance/Repair	$ 30.00		$ 2,000.00
EMS - Medications	$ 2,271.00	$ 1,720.00	$ 3,500.00
EMS - Disposable Supplies	$ 1,066.00	$ 3,034.00	$ 3,000.00
EMS - Training	$ 858.00	$ 303.00	$ 3,000.00
EMS - Insurance	$ 2,627.00	$ 2,367.00	$ 2,400.00
EMS - WIBS Billing	$ 566.00	$ 3,407.00	$ 4,000.00
EMS - Tolls/Parking	$ 20.00	$ 9.00	$ 50.00
EMS - Miscellaneous	$ 356.00	$ 105.00	$ 250.00
Building - Matching Grant	$ 11,847.00		$ -
Building - Consulting Fees	$ 1,231.00		$ -
Building - Loan Principal & Interest	$ 43,653.00	$ 9,417.00	$ 9,417.00
Building - Expenses	$ 1,262.00	$ 2,844.00	$ -
General - Bookkeeper Salary	$ 185.00	$ 2,586.00	$ 2,400.00
General - Insurance P&L	$ 10,515.00	$ 7,547.00	$ 8,000.00
General - Bond Insurance	$ 250.00	$ 194.00	$ 300.00
General - Work Comp Insurance	$ 1,823.00	$ 2,008.00	$ 2,000.00
General - Legal Expense	$ 5,501.00	$ 1,435.00	$ 5,000.00
General - Station Maintenace/Repair	$ 267.00	$ 375.00	$ 1,500.00
General - Purchased Services			$ 1,000.00
General - Subscriptions			$ 100.00
General - Miscellaneous Loans/Fees	$ 1,237.00	$ -	$ -

Agate Fire Protection District

Office - Postage	$ 192.00	$ 49.00	$ 100.00
Office - Supplies	$ 233.00	$ 399.00	$ 2,000.00
Office - Website		$ 50.00	$ 250.00
Office - Advertisement - Legal Notice	$ 158.00	$ 17.00	$ 350.00
Office - Election Expenses	$ 1,914.00	$ -	$ 2,500.00
Office - Audit Expenses	$ 3,245.00	$ 300.00	$ 500.00
Office - Other Expenses	$ 1,505.00	$ -	$ -
Miscellaneous Expenses	$ 1,367.00	$ -	$ -
Technology - Radios/Tower	$ 2,492.00	$ 3,890.00	$ 3,500.00
Treasurer's Fee (3.1%)	$ 2,430.00	$ 2,462.00	$ 2,800.00
FICA Withholding		$ 734.00	$ 1,500.00
Stipend Payments	$ 2,586.00	$ -	$ 2,500.00
15% Reserve	$ -		$ 12,728.00
General Expenses - Other	$ 158.00		$ -
Utilites - Propane	$ 1,210.00	$ 945.00	$ 3,000.00
Utilities - Electricity	$ 2,526.00	$ 2,312.00	$ 3,000.00
Utilities - Phone/DSL	$ 492.00	$ 534.00	$ 550.00
Utilities - Water	$ 581.00	$ 936.00	$ 1,200.00
Utilities - Trash Removal	$ 540.00	$ 552.00	$ 560.00
Combined - Bulk Fuel	$ 2,664.00	$ 3,723.00	$ 4,700.00
Combined - Fuel	$ 594.00	$ 135.00	$ 700.00
Combined - Household	$ 229.00	$ -	$ 500.00
Combined - Meals/Water	$ 1,529.00	$ 2,065.00	$ 1,500.00
TOTAL EXPENDITURES	$ 300,781.00	$ 83,509.00	$ 136,405.00
Annual Net	$ 16,827.00	$ 38,709.00	$ 741.00
Ending Balance December 31 (Beginning Bal. + Annual Net)	$ 58,934.00	$ 97,643.00	$ 98,384.00
Emergency Reserves - Do NOT Spend (3% of Annual Expenditures)	$ 9,023.43	$ 2,505.27	$ 4,092.15
Unrestricted Reserves (Ending Balance - Emergency Res.)	$ 49,910.57	$ 95,137.73	$ 94,291.85