

CERTIFIED RECORD
OF
PROCEEDINGS RELATING TO
EVANS FIRE PROTECTION DISTRICT
WELD COUNTY, COLORADO
BUDGET HEARING FOR FISCAL YEAR
2013

STATE OF COLORADO)
) ss.
COUNTY OF WELD)

The Board of Directors ("**Board**") of Evans Fire Protection District ("**District**"), Weld County, Colorado, held a regular meeting and public hearing at 1100 37th Street, Evans, Colorado 80620, on Monday, October 22, 2012, at the hour of 6:00 p.m. concerning a proposed budget for fiscal year 2013.

The following members of the Board of Directors were present:

- President: Mary Achziger
- Vice President: David James
- Treasurer: Tricia Watson
- Director: Stephen Bernardo
- Also Present: Chief Warren Jones
 Dino A. Ross, Attorney
 Emily Powell, Attorney
- Absent: Secretary Gregory Bledsoe

President Achziger reported that, prior to the meeting and public hearing, each Director was notified of the date, time, and place of the meeting and the purpose for which it was called. She further reported that the meeting was a regular meeting of the District Board and that a Notice as to the proposed 2013 Budget was published in the Greeley Tribune on October 15, 2012. Notice of the public hearing also was duly posted. Thereafter, at a regular meeting of the Board of Directors held on November 26, 2012 Director JAMES introduced and moved for the adoption of the following Resolution:

R E S O L U T I O N 2012-9

A RESOLUTION SUMMARIZING REVENUES AND EXPENDITURES FOR EACH FUND, ADOPTING A BUDGET FOR THE YEAR 2013, LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2013 TO HELP DEFRAY THE COSTS OF GOVERNMENT, AND APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN FOR THE EVANS FIRE PROTECTION DISTRICT, WELD COUNTY, COLORADO, FOR THE 2013 FISCAL YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2013, AND ENDING ON THE LAST DAY OF DECEMBER 2013.

WHEREAS, the District Board authorized its administrative staff and consultants to prepare and submit a proposed Budget for fiscal year 2013; and

WHEREAS, a proposed Budget for fiscal year 2013 ("*2013 Budget*") has been submitted to the District Board for its consideration. A copy of the proposed 2013 Budget is attached to this Record of Proceedings; and

WHEREAS, upon due and proper notice, published in accordance with the law, the proposed 2013 Budget was available for inspection by the public at a designated public office; and

WHEREAS, a public hearing was held Monday, October 22, 2012, and interested electors were given the opportunity to comment on or to file or register any objections to the attached proposed 2013 Budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE EVANS FIRE PROTECTION DISTRICT, WELD COUNTY, COLORADO:

Section 1. Appropriation of 2013 Budget Revenues. That the estimated revenues for each fund as more specifically identified in the attached 2013 Budget are approved and appropriated.

Section 2. Approval of 2013 Budget Expenditures. That the estimated expenditures for each fund as more specifically identified in the attached 2013 Budget are accepted and approved.

Section 3. Adoption of Budget for 2013. That the attached 2013 Budget as submitted is approved and adopted as the District's budget for fiscal year 2013.

Section 4. Adoption of Mill Levy. That the mill levy necessary to generate the revenues set forth in the 2013 Budget, and as previously approved by the voters within the District's jurisdiction, is hereby adopted.

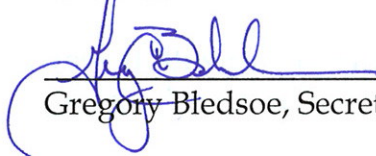
Section 5. Adoption of the 2013 Fee Schedule. That the attached 2013 fees more specifically identified in the attached 2013 Fee Schedule be accepted and approved.

The foregoing Resolution was seconded by Director Bernardo.

ADOPTED AND APPROVED this 26th day of November, 2012.


Mary Achziger, President

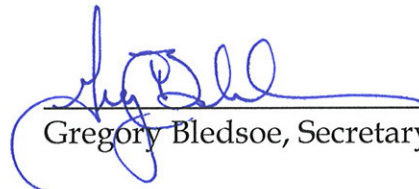
ATTEST:


Gregory Bledsoe, Secretary

STATE OF COLORADO)
) ss.
COUNTY OF WELD)

I, Gregory Bledsoe, Secretary of Evans Fire Protection District, Weld County, Colorado, do certify that the foregoing pages numbered 1 through 4, inclusive, constitute a true and correct copy of the record of proceedings of the District Board of Directors, adopted at a regular meeting of the Board of Directors held at 1100 37th Street, Evans, Colorado 80620, on Monday, November 26, 2012, at the hour of 7:00 p.m. as recorded in the official record of proceedings, insofar as said proceedings related to the 2013 Budget; that said proceedings were duly had and taken; that the meeting was duly held; and that the persons were present at the meeting as therein shown.

IN WITNESS WHEREOF, I have hereunto subscribed my name this 26th day of November 2012.



Gregory Bledsoe, Secretary

**Evans Fire Protection District
Capital Replacement Fund Long Range Financial Plan**

	2012 Budget	2013 Budget	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
Beginning Fund Balance	-	28,000	115,114	(287,436)	(199,683)	(127,384)	(294,359)	(256,359)	(218,359)	(180,359)	(142,359)
Revenues:											
Transfers In	28,000	87,114	47,450	87,753	72,299	33,025	38,000	38,000	38,000	38,000	38,000
Total revenues	28,000	87,114	47,450	87,753	72,299	33,025	38,000	38,000	38,000	38,000	38,000
Total Annual Increase		211%	-46%	85%	-18%	-54%	15%	0%	0%	0%	0%
Expenditures:											
Capital Replacement	-	-	450,000	-	-	200,000	-	-	-	-	-
Total District Admin	-	-	450,000	-	-	200,000	-	-	-	-	-
Total Expenditures	-	-	450,000	-	-	200,000	-	-	-	-	-
Total Annual Increase	-	-	450,000	-	-	200,000	-	-	-	-	-
Excess Revenue Over (under) Expenditures	28,000	87,114	(402,550)	87,753	72,299	(166,975)	38,000	38,000	38,000	38,000	38,000
Ending Fund Balance	28,000	115,114	(287,436)	(199,683)	(127,384)	(294,359)	(256,359)	(218,359)	(180,359)	(142,359)	(104,359)
CT	-	-	-	-	-	-	-	-	-	-	-

2012-2022 Capital Improvement Plan Detail

	2012 Budget	2013 Budget	2014 Projected	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
FIRE TRUCK											
Beginning Balance	-	28,000	60,525	(357,025)	(322,475)	(291,075)	(258,050)	(220,050)	(182,050)	(144,050)	(106,050)
Revenues:											
Transfers In (Contribution)	28,000	32,525	32,450	34,550	31,400	33,025	38,000	38,000	38,000	38,000	38,000
Total Revenues	28,000	32,525	32,450	34,550	31,400	33,025	38,000	38,000	38,000	38,000	38,000
Expenditures:											
Engine	-	-	450,000	-	-	-	-	-	-	-	-
Total Expenditures	-	-	450,000	-	-	-	-	-	-	-	-
Ending Balance	28,000	60,525	(357,025)	(322,475)	(291,075)	(258,050)	(220,050)	(182,050)	(144,050)	(106,050)	(68,050)
SELF-CONTAINED BREATHING APPARATUS (SCBA)											
Beginning Balance	-	-	54,589	69,589	122,792	163,691	(36,309)	(36,309)	(36,309)	(36,309)	(36,309)
Revenues:											
Transfers In (Contribution)	-	54,589	15,000	53,203	40,899	-	-	-	-	-	-
Total Revenues	-	54,589	15,000	53,203	40,899	-	-	-	-	-	-
Expenditures:											
SCBA	-	-	-	-	-	200,000	-	-	-	-	-
Total Expenditures	-	-	-	-	-	200,000	-	-	-	-	-
Ending Balance	-	54,589	69,589	122,792	163,691	(36,309)	(36,309)	(36,309)	(36,309)	(36,309)	(36,309)
Total Ending Fund Balance	28,000	115,114	(287,436)	(199,683)	(127,384)	(294,359)	(256,359)	(218,359)	(180,359)	(142,359)	(104,359)
CT	28,000	115,114	(287,436)	(199,683)	(127,384)	(294,359)	(256,359)	(218,359)	(180,359)	(142,359)	(104,359)

**Evans Fire Protection District
Volunteer Firefighter Pension Fund Long Range Financial Plan**

	2013 Budget	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	480,615 ¹	480,028	473,155	461,569	461,569
<u>Revenues</u>					
Intergovernmental	33,994	33,994	33,994	33,994	33,994
Contributions/Inv Inc	128,000	128,000	128,000	128,000	128,000
Total Revenues	<u>161,994</u>	<u>161,994</u>	<u>161,994</u>	<u>161,994</u>	<u>161,994</u>
CT	161,994	161,994	161,994	161,994	161,994
Transfers In	-	-	-	-	-
Total Available Funds	<u>161,994</u>	<u>161,994</u>	<u>161,994</u>	<u>161,994</u>	<u>161,994</u>
<u>Expenditures</u>					
Pension Distributions	162,581	168,867	173,581	177,116	177,116
Total Expenditures	<u>162,581</u>	<u>168,867</u>	<u>173,581</u>	<u>177,116</u>	<u>177,116</u>
Transfers Out	-	-	-	-	-
Excess Revenue Over (Under) Expenditures	<u>(587)</u>	<u>(6,873)</u>	<u>(11,587)</u>	<u>(15,122)</u>	<u>(15,122)</u>
Ending Fund Balance	<u>480,028</u>	<u>473,155</u>	<u>461,568</u>	<u>446,447</u>	<u>446,447</u>
CT	480,028	473,155	461,568	446,447	446,447

¹As transferred from the City of Evans on January 1, 2013.

**Evans Fire District
General Fund Long Range Financial Plan**

	2012 Budget V2	2012 Projected	2013 Budget	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Beginning Fund Balance	-	-	213,965	639,551	701,887	746,702	735,211
Revenues:							
General Property Tax	601,282	601,282	1,709,123	1,726,214	1,743,476	1,760,911	1,778,520
Specific Ownership Tax	44,693	41,307	116,405	116,405	116,405	116,405	116,405
City of Evans IGA	1,421,916	1,421,916	440,375	449,623	459,065	468,706	478,549
Interest Earned	2,068	2,068	1,682	15,989	17,547	18,668	18,380
LaSalle IGA	3,000	3,000	6,000	6,000	6,000	6,000	6,000
Permit Fees	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Miscellaneous	14,310	14,310	-	-	-	-	-
One time payments from Evans ¹	16,000	16,000	300,000	-	-	-	-
Total revenues	2,104,769	2,101,382	2,575,085	2,315,731	2,343,994	2,372,189	2,399,354
Total Annual Increase			22%	-10%	1%	1%	1%
Expenditures:							
Board Stipends	6,513	6,513	6,513	6,513	6,513	6,513	6,513
Board Operations	84,038	84,038	74,874	80,470	76,074	81,683	82,299
Board Contingency	12,165	12,165	10,000	10,000	10,000	10,000	10,000
Total District Admin	102,717	102,717	91,387	96,984	92,587	98,197	98,813
			-11%	6%	-5%	6%	1%
Operations Personnel	1,386,499	1,326,409	1,498,242	1,607,327	1,660,030	1,727,833	1,785,287
Operations Supplies & Services	335,947	335,947	314,125	321,593	327,010	332,522	335,801
Total District Operations	1,722,446	1,662,356	1,812,367	1,928,920	1,987,040	2,060,355	2,121,087
			5%	6%	3%	4%	3%
Asset Management Plan	84,345	84,345	62,506	84,189	37,892	55,616	90,750
Apparatus Replacement Lease	90,000	-	85,975	85,550	83,450	86,600	84,975
Total Operating Expenditures	1,999,508	1,849,418	2,052,234	2,195,643	2,200,969	2,300,768	2,395,625
Total Annual Increase			3%	7%	0%	5%	4%
Contribution to Capital Fund	28,000	28,000	87,114	47,450	87,753	72,299	33,025
Contribution to Training Facility Fund	10,000	10,000	10,150	10,302	10,457	10,614	10,773
Total Expenditures	2,037,508	1,887,418	2,149,498	2,253,395	2,299,179	2,383,680	2,439,423
Total Annual Increase		-7%	5%	5%	2%	4%	2%
Excess Revenue Over (under)							
Expenditures ²	67,261	213,965	125,587	62,336	44,815	(11,491)	(40,069)
Ending Fund Balance	67,261	213,965	639,551	701,887	746,702	735,211	695,143
CT	-	-	-	-	-	-	-
Tabor Reserve (3% of revenue) ³	63,143	63,041					
Operating Reserve - 3 Months			515,596	551,486	552,856	577,845	601,599
Available Funds	4,118	150,923	123,955	150,401	193,846	157,366	93,543

¹ 2012 - Funding to reach tabor reserve requirements, 2013 - Transfer related to decrease in City's required emergency funding and not used in calculation of "Excess Revenue Over (under) Expenditures"

² Includes Reserve Funding Requirements

³ Tabor reserve is minimum reserve required until property tax transfer is complete at which time the operating reserve requirement will exceed the tabor reserve requirement

Summary of Supplies and Services

	2012 Budget	2013 Budget	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Board Operations:						
District Insurance	9,000	600	609	618	627	637
Audit	1,000	5,000	5,075	5,151	5,228	5,307
Weld tax collection fee (3%)	18,038	51,274	51,786	52,304	52,827	53,356
Banking	1,000	1,000	1,000	1,000	1,000	1,000
Legal	35,000	15,000	15,000	15,000	15,000	15,000
Directors training/conference	2,000	2,000	2,000	2,000	2,000	2,000
District election (biannual)	18,000	-	5,000	-	5,000	5,000
Total District Admin	84,038	74,874	80,470	76,074	81,683	82,299
Operations:						
Supplies						
Other operating	35,196	-	-	-	-	-
Clothing/uniforms	15,344	7,700	7,816	7,933	8,052	8,172
Food	3,000	7,650	7,765	7,881	7,999	8,119
Fuel	-	21,000	21,315	21,635	21,959	22,289
Janitorial	1,500	-	-	-	-	-
Vehicle maintenance	2,500	12,000	12,180	12,363	12,548	12,736
Office supplies	3,500	3,650	3,705	3,760	3,817	3,874
Building Maint Supplies	-	6,500	6,598	6,696	6,797	6,899
Equipment Maint Supplies	-	14,200	14,413	14,629	14,849	15,071
Medical supplies	3,500	6,000	6,090	6,181	6,274	6,368
PPE maintenance	12,000	10,500	10,658	10,817	10,980	11,144
Total Supplies	93,340	89,200	90,538	91,896	93,275	94,674
		-4%	1%	2%	1%	1%
Services						
Print/publishing	500	2,825	2,867	2,910	2,954	2,998
Postage	250	-	-	-	-	-
Professional services	12,000	12,100	12,282	12,466	12,653	12,842
IT Services	-	600	609	618	627	637
Advertising/public relations	3,500	-	-	-	-	-
Building maintenance	2,000	7,200	7,308	7,418	7,529	7,642
Equipment maintenance	-	9,920	10,069	10,220	10,373	10,529
Vehicle maintenance	35,000	15,000	15,225	15,453	15,685	15,920
Utilities	25,000	21,880	22,208	22,541	22,879	23,223
Memberships	1,500	2,893	2,936	2,980	3,025	3,070
Training	28,000	27,800	28,217	28,640	29,070	29,506
Health and fitness	15,000	18,600	18,879	19,162	19,450	19,741
Emergency management	1,000	1,000	1,015	1,030	1,046	1,061
Tuition Reimbursement	-	3,000	3,000	3,000	3,000	3,000
City admin services	102,107	102,107	106,440	108,675	110,957	110,957
Misc. services	6,000	-	-	-	-	-
Total Services	242,607	224,925	231,055	235,114	239,248	241,127
		-7%	3%	2%	2%	1%

Asset Management Plan

	2012 Budget	2013 Budget	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Personal protective equipment	22,094	22,756	23,439	24,142	24,866	25,000
Light vehicle	30,000	-	30,000	-	-	35,000
Self-Contained Breathing Apparatus	15,000	-	-	-	-	-
Communication equipment	15,251	5,000	5,000	5,000	5,000	5,000
Computer equipment	2,000	6,500	6,500	4,500	6,500	6,500
Thermal imaging camera	-	-	-	-	15,000	-
Rescue tool replacement	-	24,000	-	-	-	-
Hose	-	4,250	4,250	4,250	4,250	4,250
Autopulse	-	-	15,000	-	-	15,000
Total Asset Management Plan	84,345	62,506	84,189	37,892	55,616	90,750
		-26%	35%	-55%	47%	63%

Summary of Personnel Expenditures

	2012 Projected	2013 Budget	2014 Projected	2015 Projected	2016 Projected	2017 Projected
Personnel						
Regular salary & benefits	1,069,401	1,125,910	1,195,070	1,247,772	1,302,799	1,360,252
Over-time	54,493	56,128	56,128	56,128	56,128	56,128
Part-time salary & benefits	104,766	184,887	184,887	184,887	184,887	184,887
Volunteer stipend	37,299	31,143	33,275	33,275	33,275	33,275
Acting Captain Pay	-	12,174	12,744	12,744	12,744	12,744
Skill based pay ¹	-	-	37,224	37,224	50,000	50,000
Volunteer pension	88,000	88,000	88,000	88,000	88,000	88,000
Total Personnel	1,326,409	1,498,242	1,607,327	1,660,030	1,727,833	1,785,287
	-4%	13%	7%	3%	4%	3%

¹ In 2014 and 2015, a skill based pay system will be implemented for full-time firefighters and captains. The step increments will be applied over the approved pay ranges with each increment equal to the total range divided by the number of step increments.