

CERTIFIED RECORD  
OF  
PROCEEDINGS RELATING TO  
**EVANS FIRE PROTECTION DISTRICT**  
WELD COUNTY, COLORADO

THE HEARING ON THE SUPPLEMENTAL BUDGET  
REGARDING THE APPROPRIATION OF MONEYS TO AND THE EXPENDITURE OF  
MONEYS FROM THE GENERAL FUND; (2) TRANSFER OF MONEYS FROM THE  
GENERAL FUND TO THE CAPITAL REPLACEMENT FUND; AND (3) TRANSFER OF  
MONEYS FROM THE GENERAL FUND TO THE TRAINING FACILITY FUND

FOR FISCAL YEAR

2015

STATE OF COLORADO )  
 ) ss.  
COUNTY OF WELD )

The Board of Directors ("*Board*") of the Evans Fire Protection District ("*District*"), Weld County, Colorado, held a regular meeting and public hearing at the Evans Community Complex, City Council Chambers, 1100 37th Street, Evans, Colorado 80620, on Monday, April 27, 2015, at the hour of 7:00 p.m. concerning a proposed Supplemental 2015 Budget.

The following members of the Board of Directors were present:

President:	Mary Achziger
Vice President:	David James
Treasurer:	Tricia Watson
Secretary:	Steve Bernardo
Director:	Marty Schanwolf

Also present was District legal counsel, Emily Powell.

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 a Notice of the public hearing on the proposed Supplemental 2015 Budget was published in the Greeley Tribune on Sunday, April 19, 2015. Notice of the public hearing also was duly posted. Thereupon, Director, Watson introduced and moved for the adoption of the following Resolution:

**RESOLUTION 2015-01**

A RESOLUTION ADOPTING A SUPPLEMENTAL BUDGET REGARDING (1) THE APPROPRIATION OF MONEYS TO AND THE EXPENDITURE OF MONEYS FROM THE GENERAL FUND; (2) TRANSFER OF MONEYS FROM THE GENERAL FUND TO THE CAPITAL REPLACEMENT FUND; AND (3) TRANSFER OF MONEYS FROM THE GENERAL FUND TO THE TRAINING FACILITY FUND FOR THE EVANS FIRE PROTECTION DISTRICT, WELD COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2015 AND ENDING ON THE LAST DAY OF DECEMBER 2015.

WHEREAS, the Board, after complying with notice and other statutory requirements, duly adopted a budget for fiscal year 2015;

WHEREAS, after adopting the 2015 Budget and making appropriations thereunder;

- The District realized a 2014 ending fund balance of \$848,339;
- Of the \$848,339 in 2014 ending fund balance \$254,997 consists of excess fund balance that was appropriated but unspent in 2014;
- The Board approved allocations to the Asset Management Plan in the amount of \$61,000;

- The District determined additional training was needed for Water Rescue teams. An expenditure of \$5,000 is necessary to complete this training program.
- The District accepted delivery of a 2014 Rosenbauer EXT Pumper, recognizing additional expenses of \$12,000 to outfit this apparatus before placing it in service.
- The District determined the need for an independent IT consultant, requiring additional expense of \$5,000.
- The District discovered an error in the 2014 Utility expense amount used for budgeting purposes, thereby requiring an additional expense of \$5,000 for utility payments.
- The Board determined a one-time stipend reward program for District firefighters totaling \$12,000;
- The Board deems it necessary to purchase a mini-pumper requiring the appropriation and transfer of additional moneys, totaling \$150,000, from the General Fund excess fund balance to the Capital Replacement Fund;
- The Board deems it necessary to complete a dry hydrant project at Riverside Park requiring the appropriation and transfer of additional moneys, totaling \$12,050, from the General Fund excess fund balance to the Training Facility Fund;

WHEREAS, the District Board authorized its administrative staff and consultants to prepare and submit a proposed Supplemental 2015 Budget reflecting the additional moneys appropriated to and the additional expenditures made from the General Fund, as set forth above;

WHEREAS, a proposed Supplemental 2015 Budget has been submitted to the District Board for its consideration. A copy of the Supplemental 2015 Budget is attached to this Record of Proceedings;

WHEREAS, due and proper notice, published and posted in accordance with the law, advised the public that (1) the proposed Supplemental 2015 Budget was available for inspection by the public at a designated public office; (2) a public hearing would be held on Monday, April 27, 2015; and (3) interested electors could comment on or file or register objections to the proposed Supplemental 2015 Budget any time before the public hearing; and

WHEREAS, a public hearing was held on Monday, April 27, 2015, and interested electors were given the opportunity to comment on, or file or register any objections to, the attached proposed Supplemental 2015 Budget.

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

**Section 1. Asset Management Plan**

a. Appropriation of Moneys from the General Fund. The Board hereby authorizes and approves the appropriation in 2015 of \$61,000 to the District Asset Management Plan; and,

Section 2. **Supplies and Services**

b. Expenditure of Moneys from the General Fund. The Board hereby authorizes and approves the expenditure in 2015 of \$27,000 to complete Water Rescue Training; outfit the New Pumper to be placed in service; hire an independent IT consultant; and make available funds for 2015 utility payments.

Section 3. **Personnel**

c. Expenditure of Moneys from the General Fund. The Board hereby authorizes and approves the expenditure in 2015 of \$12,000 to establish a one-time reward program for firefighters.

Section 4. **Pumper Purchase.**

a. Transfer and Appropriation of Moneys to the Capital Fund. The District Board hereby authorizes and approves the transfer in 2015 of \$150,000 from the General Fund to the Capital Fund; and the District Board hereby authorizes and approves the appropriation in 2015 of \$150,000 in the Capital Fund; and,

b. Expenditure of Money from the Capital Fund. The Board hereby authorizes and approves the expenditure in 2015 of \$150,000 for the purchase of a Mini-Pumper.

Section 5. **Dry Hydrant Project**

a. Recognition of Monies from the City of Evans in the General Fund. The District Board hereby recognizes a donation from the City of Evans in 2015 of \$10,000 in the General Fund, which has been designated as Dry Hydrant Project funding; and,

b. Transfer and Appropriation of Moneys to the Training Facility Fund. The District Board hereby authorizes and approves the transfer in 2015 of \$12,050 from the General Fund to the Training Facility Fund; and the District Board hereby authorizes and approves the appropriation in 2015 of \$12,050 in the Training Fund; and,

c. Expenditure of Moneys from the Training Fund. The Board hereby authorizes and approves the expenditure in 2015 of \$12,050 to complete the dry hydrant project.

Section 6. **Purposes of Supplemental 2015 Budget Could Not Have Been Reasonably Foreseen.** At the time the Board adopted the 2015 Budget in the fall of 2014, it could not have reasonably foreseen the expenses set forth in Sections 2 through 5, above.

Section 7. **Adoption of Supplemental Budget for 2015.** The Board hereby adopts the Supplemental 2015 Budget in the form attached to this Record of Proceedings.

The foregoing Resolution was seconded by Director James.

ADOPTED AND APPROVED this 27<sup>th</sup> day of April, 2015.

  
Mary Achziger, President


ATTEST:

  
Steve Bernardo, Secretary

STATE OF COLORADO            )  
  ) ss.  
COUNTY OF WELD             )

I, Steve Bernardo, Secretary of the Evans Fire Protection District, Weld County, Colorado, do hereby certify that the foregoing pages numbered 1 through 4, inclusive, constitute a true and accurate copy of the record of proceedings of the District Board, adopted at a regular meeting of the Board at the Evans Community Complex, City Council Chambers, 1100 37th Street, Evans, Colorado 80620, on Monday, the 27<sup>th</sup> day of April, 2015, at the hour of 7:00 p.m., as recorded in the official record of proceedings, insofar as said proceedings relate to the Supplemental 2015 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 27<sup>th</sup> day of April, 2015.

  
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Steve Bernardo, Secretary

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

	2013 Actual	2014 Actuals	2015 Budget	2015 Budget Revision	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	997,655	718,353	1,007,593	1,047,082	1,047,082	1,006,225	885,192	766,985
<b>Revenues:</b>								
General Property Tax	1,711,382	1,603,522	1,555,441	1,555,441	1,570,995	1,586,705	1,602,572	1,618,598
Specific Ownership Tax	119,998	133,751	106,405	106,405	106,405	106,405	106,405	106,405
City of Evans IGA	440,375	448,918	461,358	461,358	470,585	479,997	489,597	499,389
Interest Earned	49	-	-	-	-	-	-	-
LaSalle IGA	5,731	-	6,000	6,000	6,000	6,000	6,000	6,000
Permit Fees	-	-	-	-	-	-	-	-
Grants	50,569	159,254	-	-	-	-	-	-
Miscellaneous	12,253	52,598	-	10,000	-	-	-	-
One time payments from Evans <sup>1</sup>	300,000	-	-	-	-	-	-	-
<b>Total revenues</b>	<b>2,640,357</b>	<b>2,398,043</b>	<b>2,129,203</b>	<b>2,139,204</b>	<b>2,153,985</b>	<b>2,179,107</b>	<b>2,204,573</b>	<b>2,230,391</b>
<b>Total Annual Increase</b>	<b>-7%</b>	<b>-9%</b>	<b>-11%</b>	<b>0%</b>	<b>1%</b>	<b>1%</b>	<b>1%</b>	<b>1%</b>
<b>Expenditures:</b>								
Board Stipends	5,619	7,442	8,679	8,679	8,679	8,679	8,679	8,679
Board Operations	78,527	84,527	59,087	59,087	65,096	61,129	67,186	68,266
<b>Total District Admin</b>	<b>84,146</b>	<b>91,968</b>	<b>67,766</b>	<b>67,766</b>	<b>73,775</b>	<b>69,808</b>	<b>75,864</b>	<b>76,945</b>
	<b>-18%</b>	<b>9%</b>	<b>-26%</b>	<b>0%</b>	<b>9%</b>	<b>-5%</b>	<b>9%</b>	<b>1%</b>
Operations Personnel	1,330,681	1,365,411	1,515,294	1,527,294	1,550,920	1,604,214	1,659,858	1,717,956
Operations Supplies & Services	381,096	324,671	309,769	336,769	318,559	326,243	334,128	342,217
<b>Total District Operations</b>	<b>1,711,777</b>	<b>1,690,082</b>	<b>1,825,063</b>	<b>1,864,063</b>	<b>1,869,479</b>	<b>1,930,458</b>	<b>1,993,986</b>	<b>2,060,173</b>
	<b>7%</b>	<b>-1%</b>	<b>8%</b>	<b>2%</b>	<b>2%</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>
Asset Management Plan	95,501	69,098	-	61,000	55,089	98,906	52,789	54,241
Apparatus Replacement Lease	86,494	85,035	85,425	85,425	83,800	87,013	84,913	87,638
<b>Total Operating Expenditures</b>	<b>1,977,918</b>	<b>1,936,183</b>	<b>1,978,254</b>	<b>2,078,254</b>	<b>2,082,143</b>	<b>2,186,184</b>	<b>2,207,552</b>	<b>2,278,996</b>
<b>Total Annual Increase</b>	<b>10%</b>	<b>-2%</b>	<b>2%</b>	<b>5%</b>	<b>5%</b>	<b>5%</b>	<b>1%</b>	<b>3%</b>
Disaster Response	10,372	-	-	-	-	-	-	-
Contribution to Capital Fund	237,114	132,091	106,460	256,460	107,699	108,955	110,229	111,520
Contribution to Training Facility Fund	10,150	40,529	5,000	17,050	5,000	5,000	5,000	5,000
Apparatus Purchase (lease agreement)	684,105	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,919,659</b>	<b>2,108,803</b>	<b>2,089,714</b>	<b>2,351,764</b>	<b>2,194,843</b>	<b>2,300,140</b>	<b>2,322,781</b>	<b>2,395,516</b>
<b>Total Annual Increase</b>	<b>59%</b>	<b>-28%</b>	<b>-1%</b>	<b>13%</b>	<b>5%</b>	<b>5%</b>	<b>1%</b>	<b>3%</b>
<b>Excess Revenue Over (under) Expenditures</b>	<b>(579,301)</b>	<b>289,240</b>	<b>39,489</b>	<b>(212,560)</b>	<b>(40,858)</b>	<b>(121,033)</b>	<b>(118,207)</b>	<b>(165,125)</b>
<b>Ending Fund Balance</b>	<b>718,353</b>	<b>1,007,593</b>	<b>1,047,082</b>	<b>834,522</b>	<b>1,006,225</b>	<b>885,192</b>	<b>766,985</b>	<b>601,860</b>
CT	718,353	-	-	-	-	-	-	-
<b>Tabor Reserve (3% of revenue) <sup>2</sup></b>								
<b>Operating Reserve - 3 Months</b>	<b>497,072</b>	<b>484,046</b>	<b>494,563</b>	<b>519,563</b>	<b>520,536</b>	<b>546,546</b>	<b>551,888</b>	<b>569,749</b>
<b>Available Funds</b>	<b>221,281</b>	<b>523,547</b>	<b>552,519</b>	<b>314,959</b>	<b>485,689</b>	<b>338,646</b>	<b>215,097</b>	<b>32,111</b>

**Evans Fire Protection District**  
**Capital Replacement Plan Detail**

**2012-2023 Capital Improvement Plan Detail**

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
	Actual	Annualized Actual	Budget	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
<b>FIRE TRUCK</b>											
Beginning Balance	28,000	210,525	87,015	140,272	207,072	316,028	426,256	537,776	650,411	764,172	879,071
<b>Revenues:</b>											
Transfers In (Contribution)	182,525	117,091	53,257	66,800	108,955	110,229	111,520	112,635	113,761	114,899	116,048
Transfers In (Budget Revision)	-	-	150,000	-	-	-	-	-	-	-	-
Grants	-	159,254	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>182,525</b>	<b>276,345</b>	<b>203,257</b>	<b>66,800</b>	<b>108,955</b>	<b>110,229</b>	<b>111,520</b>	<b>112,635</b>	<b>113,761</b>	<b>114,899</b>	<b>116,048</b>
<b>Expenditures:</b>											
New Apparatus	-	399,855	150,000	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>399,855</b>	<b>150,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Balance</b>	<b>210,525</b>	<b>87,015</b>	<b>140,272</b>	<b>207,072</b>	<b>316,028</b>	<b>426,256</b>	<b>537,776</b>	<b>650,411</b>	<b>764,172</b>	<b>879,071</b>	<b>995,118</b>
<b>Total Ending Fund Balance</b>											
	<b>265,114</b>	<b>156,604</b>	<b>263,064</b>	<b>370,763</b>	<b>259,719</b>	<b>369,947</b>	<b>481,467</b>	<b>594,102</b>	<b>707,863</b>	<b>822,762</b>	<b>938,809</b>
CT	265,114	157,350	263,810	371,509	260,465	370,693	482,213	594,848	708,609	823,508	939,555

**Evans Fire Protection District  
Training Facility Fund Long Range Financial Plan**

	2013 Actual	2014 Actual	2015 Budget	2015 Budget Revision	2016 Projected	2017 Projected	2018 Projected	2019 Projected
Beginning Fund Balance	11,887	19,167	5,846	8,846	8,846	11,846	14,846	17,846
<b>Revenues:</b>								
Training Facility Use Fees	4,120	-	3,000	3,000	3,000	3,000	3,000	3,000
Transfer from General Fund	10,150	40,529	5,000	5,000	5,000	5,000	5,000	5,000
Transfer from General Fund - Revision				12,000				
<b>Total revenues</b>	<b>14,270</b>	<b>40,529</b>	<b>8,000</b>	<b>20,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
<b>Total Annual Increase</b>	<b>-13%</b>	<b>184%</b>	<b>-82%</b>	<b>-51%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
<b>Expenditures:</b>								
Dry Hydrant System	6,991	53,850	5,000	12,050	5,000	5,000	5,000	5,000
<b>Total Operating</b>	<b>6,991</b>	<b>53,850</b>	<b>5,000</b>	<b>12,050</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Total Expenditures</b>	<b>6,991</b>	<b>53,850</b>	<b>5,000</b>	<b>12,050</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Total Annual Increase</b>		<b>670%</b>	<b>-92%</b>	<b>-78%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
<b>Excess Revenue Over (under) Expenditures</b>	<b>7,279</b>	<b>(13,321)</b>	<b>3,000</b>	<b>7,950</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b>Ending Fund Balance</b>	<b>19,167</b>	<b>5,846</b>	<b>8,846</b>	<b>16,796</b>	<b>11,846</b>	<b>14,846</b>	<b>17,846</b>	<b>20,846</b>
CT	19,167	5,846						