



Evans Fire Protection District

EST. 2011

December 10, 2019

I, Ron Pristera, certify that the attached is a true and accurate copy of the adopted 2020 budget of the Evans Fire Protection District.

A handwritten signature in black ink that reads "Ron Pristera".

Ron Pristera
Fire Chief

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Evans Fire Protection District



2020 Budget

Table of Contents



- Board of Directors
- District Personnel
- Budget Message
- Budget Overview
- Service Areas
- General Fund Summary
- General Fund Long Range Plan
- Capital Improvement Plan
- Asset Management Plan
- Attachment A: Revenue & Expense Trends
- Attachment B: Personnel
- Attachment C: Volunteer Firefighter Program
- Attachment D: Supplies & Services
- Attachment E: Budget Resolution



Board of Directors



Mary Achziger

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Seated through 2020

David James

Vice-President

Seated through 2022

Tricia Watson

Treasurer

Seated through 2022

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Secretary

Seated through 2020

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Director

Seated through 2022



District Personnel



Fire Chief

Ron Pristera

Captains

Jay Deibel

Ryan Fuller

Lance Homann

Brian Lee

Firefighters

Amanda Bader

Brandon Belfiore

Nate Carmichael

Jefferson Clow

Joe DeSalvo

Brian Igli

Ben Krapes

Jimmy McAllister

Greg Mueller

Ryan Nemmers

Ben Netzel

Dalton Riba

Tony Riofrio

KC Skidmore

Sean Tait

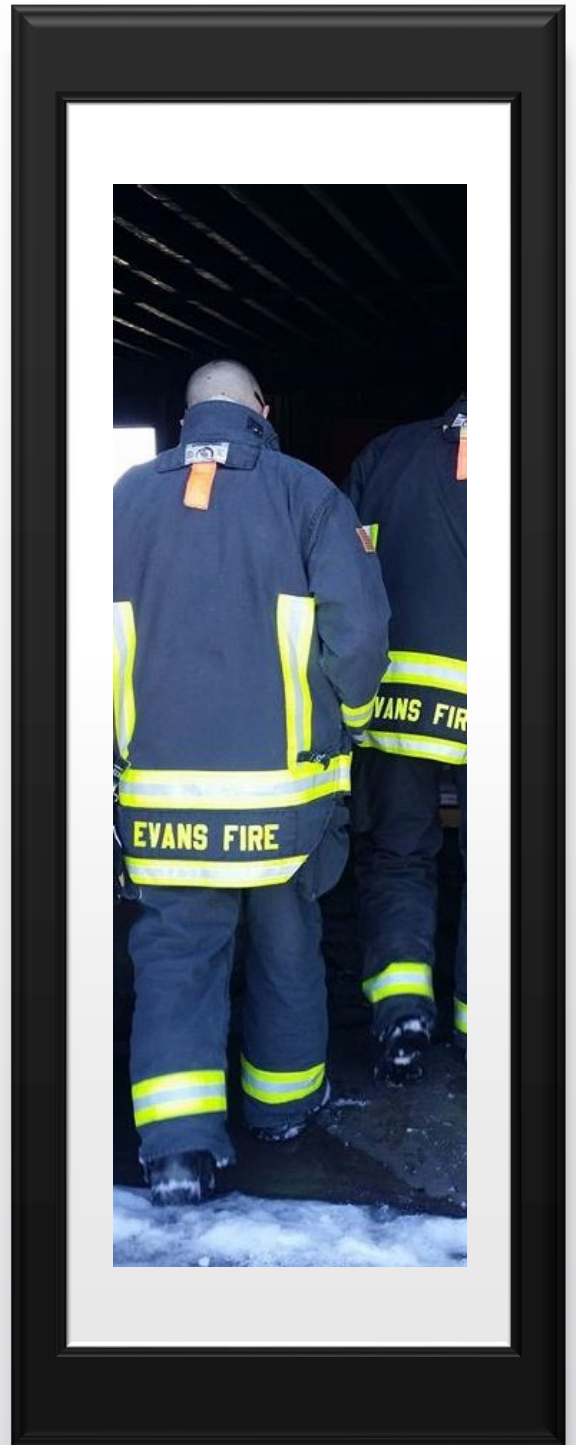
John Udick

Shawn Walker

Josh Weber

Business Manager

Sharon Bowles



Budget Message



Greetings,

The 2020 budget for the District is laid out in detail on the following pages.

These are trying times for public officials in Colorado. The legislature continues to defer solutions to the conflict between the Gallagher & Tabor constitutional amendments resulting in continuing inability to accurately predict future revenue.

The value of residential real property is appreciating at unsustainable rates and coupled with a sharp spike in new residential construction, tax receipts are increasing rapidly. To further complicate the revenue projection process, we are currently benefiting from a dramatic spike in tax revenue generated by a new oil pad facility in the District. Projecting the tax revenue is so volatile, the Weld County Assessor suggests that oil & gas revenue not be included in base operating expenses.

Despite these challenges, we must prepare a budget that balances the responsibility of the District to provide critical services, while remaining fiscally responsible with the tax funds we are entrusted with.

We believe this budget satisfies those key responsibilities. It continues to fund the District's strategic reserves, while increasing staffing. Recent year's fiscal efforts have focused on updating and reinforcing the District's physical assets, so capital expenses and equipment purchases are minimal.

Nevertheless, a fundamental question remains – are current property tax receipts the new normal or is it the outlier?

The major highlights of the 2020 budget include:

- A significant decrease in tax revenue resulting from the Synergy site, though the tax receipts from it are projected to remain around a million dollars. Because of the volatility of the oil & gas revenue, these funds will be transferred to the strategic reserve.
- Adjustments to the full-time firefighter personnel budget to accommodate the reworked staffing policy to ensure two-company staffing.
- A 5% increase to the step-based pay table for full time firefighters and an increased match to employee 401(a) plans.

The District continues to absorb the premiums of the full-time firefighter's accidental death and disability insurance provided through the Colorado FPPA.

Finally, a word about the real strength of our District- it's members. It would be impossible for the District to accomplish what it does without our firefighters. They are actively engaged in nearly every aspect of our operations, and their contributions are why we can operate as efficiently as we do.

Respectfully,



Ron Pristera
Fire Chief



Sharon Bowles
Business Manager



Budget Overview

This 2020 Budget Book has been prepared to allow the District Board of Directors, citizens, and staff to clearly understand the finances of the District. This document is designed to answer the majority of questions related to the budget from a policy-maker and citizen perspective. Budget direction is provided by the Board of Directors and the Financial Policies.

The District is primarily funded with revenue generated by Property Tax, which is assessed at 15.5 mills. There are multiple property types defined by Weld County – the Residential and Oil & Gas properties have the biggest impact on the District's revenue. In 2019, the assessed value on Oil & Gas properties increased by roughly 3,000% due to the new Synergy site within District boundaries. Despite a decline in the 2020 value of these properties they continue to provide a significant amount of revenue. The budget presented here does not include use of revenues collected from Oil & Gas property tax revenues, rather these revenues are again being invested for future needs. This is the first budget presented with the recognition of interest income earned on these unappropriated funds.

The District will recognize a 25% increase in revenues from all property types other than Oil & Gas. This is primarily due to the steady pace of new residential construction in the District and increase in regional property values.

Additionally, the District has been collecting Fire Impact Fees on all new construction in the City of Evans. These fees are recognized in the Capital Improvement Plan, as their use is strictly outlined in State statutes. The continued construction resulted in the collection of roughly \$190,000 in Impact Fees in 2019 and is predicted to be lower in 2020 as several major projects have already submitted plans and paid fees.



Service Areas

The Evans Fire Protection District provides emergency response services for fires, medical emergencies, rescues, hazardous materials releases, and natural & man-made disasters within the District. The District boundaries include all portions of the City of Evans except for a small area of the City south of the South Platte River which is in the LaSalle Fire Protection District. It also provides training, fire prevention, and emergency management, and is the Designated Emergency Response Authority for the City of Evans.

Emergency Response Operations – Includes direct 24/7 emergency response to fires, medical emergencies, rescues, natural disasters, hazardous conditions and citizen requests for assistance.

Emergency response is provided primarily from Station 2 at 2100 37th Street. This station is staffed 24 hours a day, seven days a week. Fire Station 1 located at 3918 Denver Street is not staffed and serves as a storage facility.

Fire Prevention – Includes fire protection and related regulatory services. These include inspection of commercial buildings for new business licenses and new and renewed liquor licenses, plan review and construction inspections of new buildings, fire investigation, and public education. Much of this work is in cooperation with the City building and code enforcement personnel in Community Development. This unit is staffed by the Fire Chief, firefighter-inspectors, fire investigators, and youth fire setter interventionists.

Administration – Includes all administrative support for emergency operations, fire prevention, and emergency management. Current staffing includes the Fire Chief, Administrative Captain, and Business Manager. Functions include general administration, planning, budget administration, human resources, information management, emergency management, and support for the Fire District Board of Directors and Volunteer Pension Fund Board of Trustees.

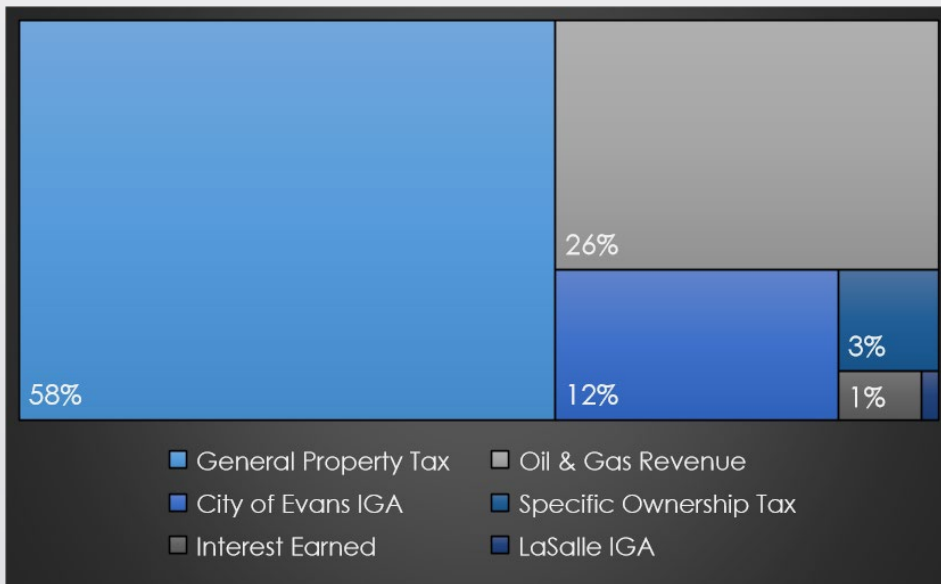


General Fund - Revenue

The revenues received by the District are comprised of the property tax from the 15.5 mills approved by the District electors, payment for emergency services by the City of Evans under the provisions of the Service Plan and Emergency Services IGA, Specific Ownership tax and revenue from the LaSalle Fire District IGA. Due to the volatility of Oil & Gas assessed values, revenue received from those properties is not considered part of operating revenue, rather it is classified as unappropriated funds.

The IGA contribution from the City will be paid in four equal payments made in each quarter. The property tax revenue is received from the Weld County Assessor throughout the year with the majority collected in the first six months on the year.

Additionally, the City collects new construction Fire Impact Fees on behalf of the District. These fees are statutorily required to be used on capital expenditures. Therefore, this income is reflected in the Capital Improvement Plan for use on future projects.



General Fund - Expenditures

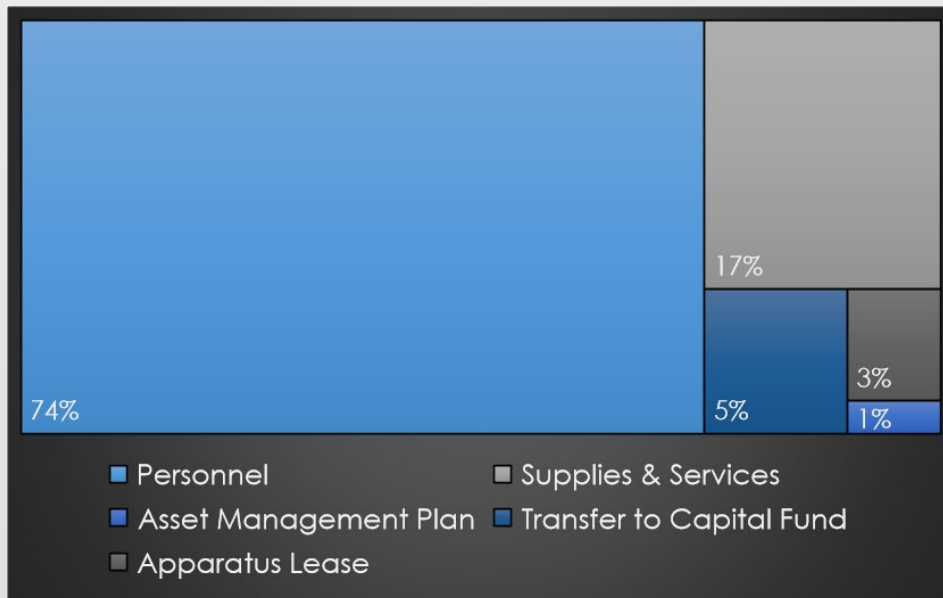
Operating Expenditures: Overall total planned expenditures are \$3,092,092. For the second year, revenues received from the assessed value of Oil & Gas properties will be placed in a reserve account that is consistent with Colorado State statutes.

Personnel: Operations personnel represents the single largest investment. In 2020, three additional full-time firefighter positions will be added. This line includes the salary and benefits of full-time employees, overtime for full-time employees, acting officer pay, part-time employee wages, and volunteer pension. This also includes Board member stipends.

Operations Supplies and Services: Includes supplies and services that support day-to-day operations,

Asset Management Plan: This includes all equipment, major maintenance, and associated expenses under \$100,000 with a life greater than one year.

Capital Improvement Plan: Due to recent apparatus purchases and major station maintenance projects, Facility Maintenance is the only Capital Improvement project planned in 2020.



General Fund Long Range Plan

Evans Fire Protection District General Fund Long Range Financial Plan

	2018 Audited Actuals	2019 Annualized Actuals	2020 BUDGET	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Beginning Fund Balance	955,968	1,177,018	2,621,765	4,053,862	5,227,945	6,144,805	6,989,036
Revenues:							
Property Tax							
Residential Properties	1,331,031	1,369,316	1,752,336	1,804,906	1,822,955	1,841,185	1,859,597
Oil & Gas	53,933	1,709,705	1,175,935	881,951	661,463	496,098	372,073
Other Property types	705,362	744,488	886,749	900,050	913,551	927,254	941,163
Specific Ownership Tax	160,772	225,000	125,000	125,000	125,000	125,000	125,000
City of Evans IGA	493,011	509,704	523,624	529,782	536,012	542,316	548,694
LaSalle IGA	7,446	10,198	10,351	10,506	10,663	10,823	10,986
Interest Earned		33,090	50,194	50,947	51,711	52,487	53,274
Total revenues	2,751,555	4,601,501	4,524,189	4,303,143	4,121,357	3,995,163	3,910,786
Expenditures:							
Personnel	1,912,396	1,981,089	2,298,255	2,344,221	2,391,105	2,438,927	2,487,706
Supplies & Services	363,350	407,953	516,600	501,766	526,784	512,051	532,051
Transfer to Asset Mgmt	35,000	300,000	25,000	25,000	25,000	25,000	25,000
Transfer to Capital Fund	134,846	380,075	167,413	171,060	172,995	174,953	176,936
Apparatus Lease	84,912	87,637	84,824	87,013	88,613	-	-
Total Expenditures	2,530,504	3,156,755	3,092,092	3,129,059	3,204,496	3,150,932	3,221,693
Excess Revenue Over Expenditures	221,050	1,444,746	1,432,097	1,174,083	916,860	844,231	689,093
Unappropriated Funds	1,177,018	2,621,765	4,053,862	5,227,945	6,144,805	6,989,036	7,678,130

Capital Improvement Plan

In addition to amenity improvements, the District must make the capital investment needed to support and enhance the delivery of basic services. For budgeting purposes, capital expenditures include buildings, land, major equipment and other items that have a value of over \$100,000 and have a life greater than one year. The contribution to the capital fund in 2020 is 5% of total revenue received from all property types other than Oil & Gas and Fire Impact Fees collected by the City of Evans, estimated at \$125,000.

Evans Fire Protection District Capital Replacement Fund Long Range Financial Plan

	2018 Actual	2019 Actual	2020 BUDGET	2021 Projected	2022 Projected	2023 Projected	2024 Projected	2025 Projected
Beginning Fund Balance	456,348	395,644	593,165	615,578	818,013	1,025,621	1,238,557	1,151,982
Revenues:								
Annual Contribution	134,846	380,075	167,413	172,435	177,608	182,936	188,424	194,077
Impact Fees	91,923	194,000	125,000	50,000	50,000	50,000	50,000	50,000
New Balance	683,117	969,719	885,578	838,013	1,045,621	1,258,557	1,521,982	1,441,059
Expenditures:								
Apparatus	224,382	247,374	-	-	-	-	300,000	-
Light Vehicle	37,855	-	-	-	-	-	50,000	-
SCBA	-	-	-	-	-	-	-	225,000
Real Estate	-	-	250,000	-	-	-	-	-
Station Maintenance	25,236	129,180	20,000	20,000	20,000	20,000	20,000	20,000
Total Expenditures	287,473	376,555	270,000	20,000	20,000	20,000	370,000	245,000
Ending Fund Balance	395,644	593,165	615,578	818,013	1,025,621	1,238,557	1,151,982	1,196,059

Asset Management Plan

The Asset Management Plan was developed with the strategy of anticipating and funding the replacement of equipment with an approximate replacement cost between \$5,000 and \$100,000 and a life span of more than one year. Delaying the replacement of equipment can be extremely expensive in terms of lost productivity and high cost of emergency repairs.

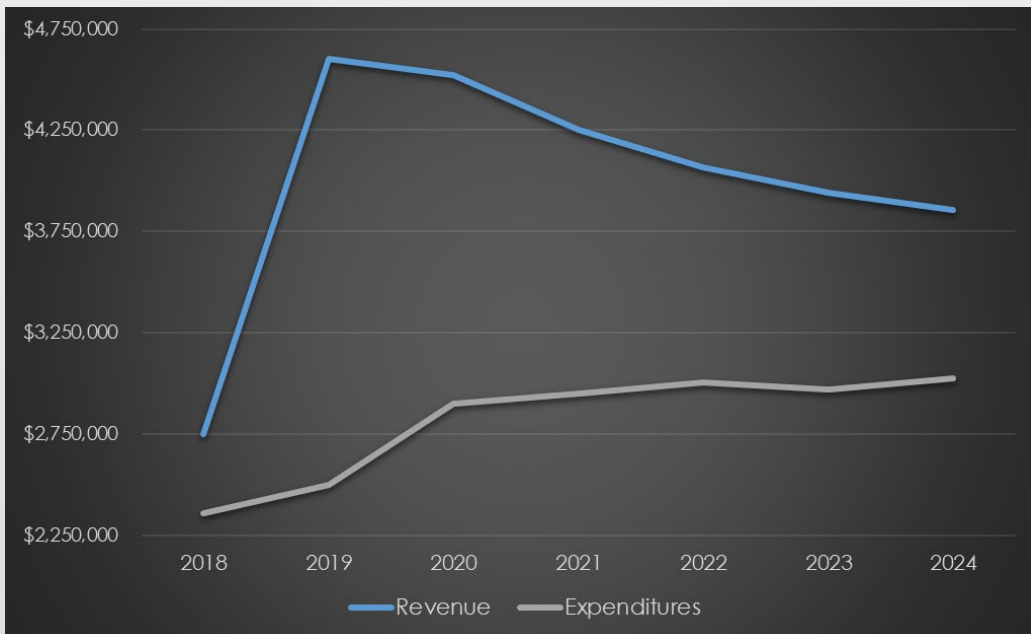
Evans Fire Protection District Asset Management Long Range Financial Plan

	2018 Actual	2019 Actual	2020 BUDGET	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Beginning Balance	43,130	70,009	243,969	228,969	253,969	258,969	283,969
Revenues							
Transfer In	35,000	300,000	25,000	25,000	25,000	25,000	25,000
Balance	78,130	370,009	268,969	253,969	278,969	283,969	308,969
Equipment	4,514	126,040	40,000	-	-	-	-
Rescue tool replacement	-	-	-	-	20,000	-	-
Expenditures	8,121	126,040	40,000	-	20,000	-	-
Ending Balance	70,009	243,969	228,969	253,969	258,969	283,969	308,969

Attachment A: Revenue & Expense Trends

The District is again expecting a significant amount of revenues collected from Oil & Gas property taxes. Due to the volatile nature of this industry we are not predicting this level of revenue to continue. Rather, we have forecasted future Oil & Gas revenues to decrease by 25% each year, while revenues from other property types is forecasted to increase by 1.5% annually. This is a conservative forecast that will allow the District to maintain service levels within a balanced budget.

Year	Revenue	Personnel	Supplies & Services	Debt
2018	2,751,555	1,912,396	363,350	84,912
2019	4,601,501	1,981,089	407,953	87,637
2020	4,524,189	2,298,255	516,600	84,824
2021	4,303,143	2,344,221	501,766	87,013
2022	4,121,357	2,391,105	526,784	88,613
2023	3,995,163	2,438,927	512,051	-
2024	3,910,786	2,487,706	532,051	-



Attachment B: Personnel

To support the District goal of two-company staffing three full-time firefighter positions have been authorized. The addition of these positions allow for regularly staffing two-companies, with six firefighters assigned to each shift. Firefighters will continue to follow the skill based pay plan, which was developed to encourage and support professional development.

Authorized Positions	2020 Pay Range	2018	2019	2020	2021	2022	2023	2024
Fire Chief	\$117,924	1	1	1	1	1	1	1
Fire Captain	\$73,933 - \$83,608	4	4	4	4	4	4	4
Full-Time Firefighter	\$49,754 - \$62,403	12	12	15	15	15	15	15
Part-Time Firefighter	\$12.25 - \$14	12	10	3	3	3	3	3
Business Manager	\$73,933	1	1	1	1	1	1	1
Total Employees		30	28	24	24	24	24	24

Personnel	2018	2019	2020	2021	2022	2023	2024
Full-Time Wages	\$ 1,170,838	\$ 1,245,879	\$ 1,503,406	\$ 1,543,324	\$ 1,597,424	\$ 1,630,043	\$ 1,663,314
Full-Time Benefits	492,098	465,130	592,551	607,164	622,069	637,272	652,780
Acting Officer Pay	17,783	19,620	22,000	22,000	22,000	22,000	22,000
Training Overtime	15,184	6,367	10,000	16,000	16,000	16,000	16,000
Other Overtime	11,585	10,387	12,000	12,000	12,000	12,000	12,000
Staffing Overtime	8,885	52,138	40,000	25,000	25,000	25,000	25,000
Part/Half-Time Wages	101,208	86,983	21,687	22,121	-	-	-
Volunteer Stipend	1,320	990	-	-	-	-	-
Volunteer Pension	88,000	88,000	88,000	88,000	88,000	88,000	88,000
Board Stipend	5,495	5,595	8,612	8,612	8,612	8,612	8,612
Total Wages & Benefits	\$ 1,912,396	\$ 1,981,089	\$ 2,298,255	\$ 2,344,221	\$ 2,391,105	\$ 2,438,927	\$ 2,487,705

Captain

Step	1	2	3
Annual Pay	\$73,933	\$78,771	\$83,608

Full-Time Firefighter

Step	1	2	3	4	5
Annual Pay	\$49,754	\$52,913	\$56,070	\$60,132	\$62,403

Part-Time Firefighter

Step	1	2	3	3
Hourly Pay	\$12.25	\$13.00	\$13.50	\$14.00

Attachment C: Volunteer Firefighter Program

The purpose of the volunteer firefighter program was to provide supplemental on-duty staffing. At the time the 2020 budget was prepared the District had one volunteer firefighter. There are no plans to recruit volunteers or expand this program in the future.

Certification Level	Amount
Colorado Firefighter 1	\$50
Colorado EMT-B	Add \$10
Colorado Firefighter 2	Add \$10
Colorado Haz Mat Tech	Add \$10
Evans Driver Operator	Add \$10
Colorado Fire Instructor 1	Add \$10
Evans Command Officer	Add \$40

Experience	Amount
0-1 Years	0
1-3 years	Add \$10
3-5 Years	Add \$20
5-10 Years	Add \$40
10-15 Years	Add \$60
15-20 Years	Add \$80
Over 20 Year	Add \$100



Attachment D: Supplies & Services

	2019 Annualized	2020 Budget
Administration		
Election	0	20,000
Financial Services	65,551	70,000
Human Resources	3,024	6,000
Insurance	53,955	70,000
IT Services	7,152	8,500
Legal Services	24,237	25,000
Memberships	2,338	2,500
Office Supplies	932	1,250
Print & Publish	578	800
Professional Services	69,567	84,500
Utilities	28,368	29,000
Equipment Maintenance		
Air Supply	5,251	5,500
Building Maintenance	6,427	5,900
HazMat Supplies	1,861	1,500
Hose & Appliances	6,530	4,000
PPE Maintenance	3,541	10,750
Radio Maintenance	2,242	2,900
Small Tools	4,987	5,500
Vehicle Maintenance	33,921	35,000
Water Rescue	4,114	6,000
Operations		
Captain's Discretionary Fund	333	1,000
Chief's Discretionary Fund	7,640	10,000
Clothing	9,905	15,000
Consumables	3,450	4,000
Community Risk Reduction	2,676	20,000
Food	3,240	4,000
Fuel	12,566	15,000
Health & Fitness	13,134	13,000
Medical	6,952	5,000
Professional Development	0	10,000
Training	23,484	25,000
	407,953	516,600

Attachment E: Budget Resolution



A RESOLUTION SUMMARIZING REVENUES AND EXPENDITURES FOR EACH FUND, ADOPTING A BUDGET FOR THE YEAR 2020, LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2020 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 2020 FISCAL YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2020, AND ENDING ON THE LAST DAY OF DECEMBER 2020.

WHEREAS, the District Board authorized its administrative staff and consultants to prepare and submit a proposed Budget for fiscal year 2020; and

WHEREAS, a proposed Budget for fiscal year 2020 ("*2020 Budget*") has been submitted to the District Board for its consideration. A copy of the proposed 2020 Budget is attached to this Record of Proceedings; and

WHEREAS, upon due and proper notice, published in accordance with the law, the proposed 2020 Budget was available for inspection by the public at a designated public office; and

WHEREAS, a public hearing was held Monday, December 2, 2019, and interested electors were given the opportunity to comment on or to file or register any objections to the attached proposed 2020 Budget.

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

Section 1. Appropriation of 2020 Budget Revenues. That the estimated revenues for each fund as more specifically identified in the attached 2020 Budget are approved and appropriated.

Section 2. Approval of 2020 Budget Expenditures. That the estimated expenditures for each fund as more specifically identified in the attached 2020 Budget are accepted and approved.

Section 3. Adoption of Budget for 2020. That the attached 2020 Budget as submitted is approved and adopted as the District's budget for fiscal year 2020.

Section 4. Adoption of Mill Levy. That the mill levy necessary to generate the revenues set forth in the 2020 Budget, and as previously approved by the voters within the District's jurisdiction, is hereby adopted.

