



Evans Fire Protection District
2021 Budget

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Board of Directors

Board of Directors

Mary Achziger, Board President

Seated on Board through 2023

David James, Vice-President

Seated on Board through 2022

Tricia Watson, Treasurer

Seated on Board through 2022

Martin Schanwolf, Secretary

Seated on Board through 2022

Tim Naylor, Director

Seated on Board through 2023



District Staff

Fire Chief

Ron Pristera

Captains

Jay Deibel Ryan Fuller

Lance Homann Brian Lee

Firefighters

Amanda Bader Brandon Belfiore

Nate Carmichael Joe DeSalvo

Brian Igli Ben Krapes

Chris Krug Jimmy McAllister

Ben Netzel Dalton Riba

Tony Riofrio KC Skidmore

Sean Tait Meagan Traylor

John Udick Shawn Walker

Josh Weber

Business Manager

Sharon Bowles

Budget Message

Greetings,

The 2021 budget for the District is laid out in detail on the following pages.

These are difficult times for public entities in Colorado. There are still many uncertainties related to the Gallagher Amendment and sustainable funding of special districts in Colorado. However, fiscally conservative policy has prepared the District to face the future knowing we can maintain our staffing and service levels to the citizens of Evans.



Recent year's fiscal efforts have focused on establishing a healthy reserve account, funded from the sharp increase in revenues from the Oil & Gas properties in the District. These revenues were short-lived, as predicted, and therefore were not included in the operating budgets in recent years. These reserve funds will be available to allow the District to make future capital purchases or, if necessary, maintain operations through a downturn in revenues.

Since the number of variables makes it impossible to accurately project revenue for the next few years, we approached this budget from the perspective of keeping the District as financially nimble as possible. Any expansion of base operating expenses was analyzed for necessity and long-term implications and only expansions deemed necessary were included. We believe this budget fulfills our key responsibilities of providing critical services to our citizens while remaining fiscally responsible.

This will be the final budget I prepare as Chief of the Evans Fire Protection District. As I reflect on the progress made throughout my tenure and the District I will be leaving, I am proud to say that the staff of this district are well-prepared to meet the future needs of Evans, as each member is well-versed in the daily operations and involved in future planning for the District. 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,

A handwritten signature in black ink, appearing to read "Ron Pristera".

Ron Pristera
Fire Chief

A handwritten signature in blue ink, appearing to read "Sharon Bowles".

Sharon Bowles
Business Manager

Budget Overview

This 2021 Budget Book has been prepared to allow the Fire Board, 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 from the Board of Directors and the Financial Policies.

Developing the budget for the Evans Fire Protection District is a challenging and exciting process. All staff members work together to form an accurate and balanced budget for District operations. This process begins with a thorough review of operations from recent years to determine necessary expenditures. In addition, staff and Board members consider projects they would like to see completed in the coming years to plan for related expenditures.

The largest source of revenue is Property Tax from Residential Properties. Additionally, the City of Evans makes payments to the District for Emergency Services. These payments are governed by an Intergovernmental Agreement between the City and District. The money placed in reserves is the District savings. This money fulfills the TABOR and financial policy requirements for reserve funds.

The General Fund Long Range Plan provides a summary of past year's budgets, as well as an outline of the key budget areas for the next five years. To the best of our ability, we have estimated revenues and expenditures for future years to ensure that the District remains in a sound financial position to maintain service levels and meet the needs of our growing citizenship.

Attachment A, Revenue and Expense Trends, shows the changing nature of property taxes and District expenses over a ten-year time frame. Attachment B, Personnel Summary, identifies all approved positions in the District along with the total cost for wages, including projected overtime and benefits.

Attachment C, Supplies and Services, details the budget for all supplies and services needed for operations and equipment maintenance. To establish this budget, Program Managers reviewed equipment inventory to determine needs for new equipment, as well as necessary maintenance. This figure also includes the budget for Board Operations & District Administration. Attachment D, Fee Schedule, specifies fees the District may collect from various Fire Prevention services.

At the end of this document is the Budget Resolution, Attachment E, as presented to the Board of Directors at the Budget Hearing on October 26, 2020. After review of the 2021 proposed budget, the Board will be asked to formally accept this budget, including the mill levy as approved by the voters in November 2011.

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 and limited fire prevention and emergency management services.

Emergency Response Operations – Includes direct 24/7 emergency response to fires, medical emergencies, rescues, natural disasters, hazardous conditions, and citizen requests for assistance. This service area includes 15 firefighters, three captains, and one administrative captain that serves as command officer on large incidents. Emergency response is provided 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 and three firefighter/inspectors.

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.



General Fund Long Range Plan

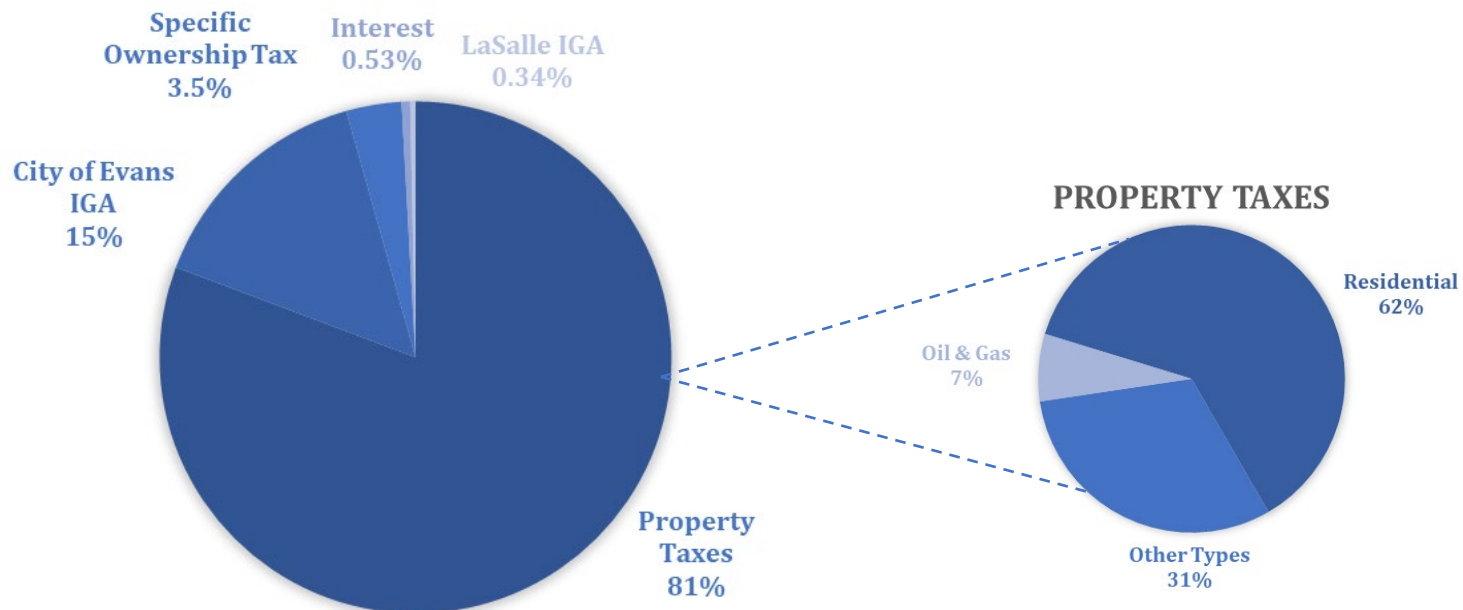
| | 2019 Audited Actuals | 2020 Annualized Actuals | 2021 BUDGET | 2022 Projected | 2023 Projected | 2024 Projected | 2025 Projected |
|---|----------------------------|-------------------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| Beginning Fund Balance | 1,177,018 | 2,636,669 | 4,025,243 | 4,293,141 | 4,423,359 | 4,608,656 | 4,762,250 |
| Revenues: | | | | | | | |
| Property Tax | | | | | | | |
| Residential Properties | 1,370,969 | 1,752,336 | 1,788,448 | 1,806,332 | 1,824,396 | 1,842,640 | 1,861,066 |
| Oil & Gas | 1,709,705 | 1,175,935 | 204,339 | 40,868 | 30,651 | 22,988 | 17,241 |
| Other Property types | 744,487 | 886,749 | 895,905 | 904,864 | 913,913 | 923,052 | 932,282 |
| Specific Ownership Tax | 257,708 | 169,574 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 |
| City of Evans IGA | 509,704 | 392,718 | 533,572 | 539,847 | 546,195 | 552,619 | 559,117 |
| LaSalle IGA | 10,198 | 12,191 | 12,313 | 12,436 | 12,560 | 12,686 | 12,813 |
| Interest Earned | 32,124 | 18,721 | 18,908 | 19,192 | 19,480 | 19,772 | 20,069 |
| Grants | 2,058 | 4,479 | - | - | - | - | - |
| Miscellaneous | 17,475 | 4,338 | - | - | - | - | - |
| Total revenues | 4,654,428 | 4,417,041 | 3,578,485 | 3,448,539 | 3,472,195 | 3,498,756 | 3,527,589 |
| Expenditures: | | | | | | | |
| Personnel | 2,000,360 | 2,275,958 | 2,465,917 | 2,515,236 | 2,565,540 | 2,616,851 | 2,669,188 |
| Supplies & Services | 424,072 | 475,272 | 513,950 | 519,090 | 524,280 | 529,523 | 534,818 |
| Transfer to Asset Mgmt | 300,000 | 25,000 | 75,000 | 25,000 | 25,000 | 25,000 | 25,001 |
| Transfer to Capital Fund | 382,721 | 167,413 | 168,707 | 170,384 | 172,077 | 173,788 | 175,517 |
| Apparatus Lease | 87,623 | 84,824 | 87,013 | 88,613 | - | - | - |
| Total Expenditures | 3,194,777 | 3,028,467 | 3,310,588 | 3,318,322 | 3,286,898 | 3,345,163 | 3,404,525 |
| Excess Revenue Over Expenditures | 1,459,651 | 1,388,574 | 267,898 | 130,218 | 185,297 | 153,594 | 123,064 |

General Fund Details

Revenues

The revenues received by the District are comprised of the property tax from the 15.5 mills approved by the District voters, payment for emergency services by the City of Evans under the provisions of the Service Plan, Specific Ownership tax, and revenue from the LaSalle Fire District IGA. Due to increased revenues from newly developed Oil & Gas properties in the past few years, the District has been able to invest a substantial amount of funds in reserve accounts. These accounts meet all reserve requirements per TABOR and those outlined in the District Financial Policies.

The IGA contribution from the City is paid in four equal payments made in each quarter. The property tax revenue is received from the Weld County Assessor each month with the majority collected in the first six months on the year. Additionally, the City collects Fire Impact Fees, paid on all new construction projects, 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.



Expenditures

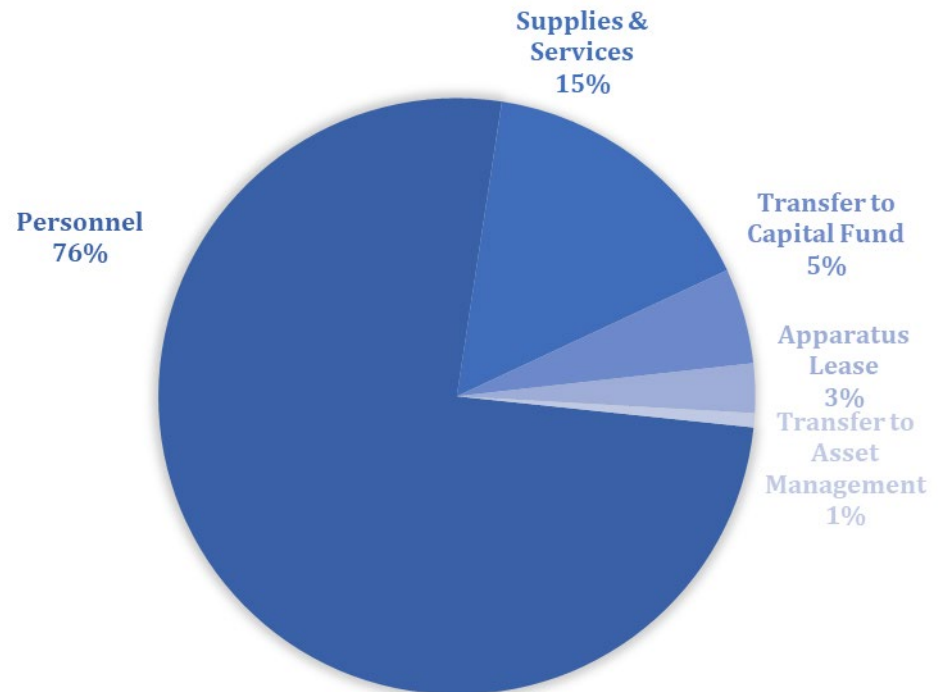
Personnel: Operations personnel represents the District’s single largest investment. This includes the salary of full and part-time employees, overtime for full-time personnel, acting officer pay, and the volunteer pension. Additionally, this budget encompasses medical, dental, vision, and life insurances, pension contributions, and District contributions to individual 401(a) accounts. Further details on personnel expenses can be found in Attachment B.

Operations supplies and services: These include supplies purchased from vendors to support day-to-day operations, as well as services provided by outside vendors to maintain equipment. Included are the costs of vehicle and equipment maintenance and dispatch services provided by Weld County Regional Communications Center. Additionally, administrative costs such as Weld County Treasurer tax collection fees, annual audit fees, training, legal expenditures, and workers compensation insurance are included. Details can be found in Attachment C.

Asset management plan: Funds set aside include equipment, major maintenance and associated expenses less than \$100,000.

Lease payment: The lease payment per the 10-year agreement for the new Rosenbauer quint will be \$87,013. The final payment on this agreement will be made in 2022.

Capital Improvement Plan: Due to an aggressive apparatus replacement program in recent years there are no major Capital Improvements planned for 2021. Staff will be focusing on replacing equipment in the station that is reaching the end of its useful life. Details on the Capital Improvement Plan can be found on the following page.



Capital Improvement Plan

This fund establishes a funding stream for apparatus replacement and station improvements or major maintenance. The annual contribution to the capital fund has historically been 5% of revenues, minus revenue collected on Oil & Gas properties. In future years, the Board may wish to increase or decrease the contribution to this fund to meet the needs of the changing District. Capital expenditures include items that have a value of over \$100,000 and have a life greater than one year. There are no planned capital projects for 2021.

| | 2019 Actual | 2020 Actual | 2021 BUDGET | 2022 Projected | 2023 Projected | 2024 Projected | 2025 Projected |
|---|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| Beginning Fund Balance | 395,644 | 567,682 | 616,418 | 835,125 | 1,058,894 | 1,234,842 | 1,123,564 |
| Revenues: | | | | | | | |
| Annual Contribution | 382,721 | 167,413 | 168,707 | 173,769 | 178,982 | 184,351 | 189,882 |
| Impact Fees | 183,506 | 89,277 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Funds Previously Budgeted for Quint Lease Payment | - | - | - | - | - | 45,000 | 45,000 |
| New Balance | 961,872 | 824,372 | 835,125 | 1,058,894 | 1,287,876 | 1,514,193 | 1,408,445 |
| Expenditures: | | | | | | | |
| Brush Truck | 247,374 | - | - | - | - | 347,181 | - |
| Engines | - | - | - | - | - | - | - |
| Aerial | - | - | - | - | - | - | - |
| Light Vehicle | - | - | - | - | 53,034 | 43,448 | - |
| SCBA | - | - | - | - | - | - | 225,000 |
| Real Estate | - | 207,029 | - | - | - | - | - |
| Equipment | - | - | - | - | - | - | - |
| Station Maintenance | 146,816 | 925 | - | - | - | - | - |
| Total Expenditures | 394,190 | 207,954 | - | - | 53,034 | 390,629 | 225,000 |
| Ending Fund Balance | 567,682 | 616,418 | 835,125 | 1,058,894 | 1,234,842 | 1,123,564 | 1,183,445 |

Asset Management Plan

The Asset Management Plan was developed with the strategy of anticipating and funding the replacement of equipment with a replacement cost below \$100,000. Delaying the replacement of equipment can be extremely expensive in terms of lost productivity and high cost of emergency repairs. Items planned for 2021 are refurbishment of hose dryers, PPE extractor and dryer, RTU humidifier, and replacement of emergency radios.

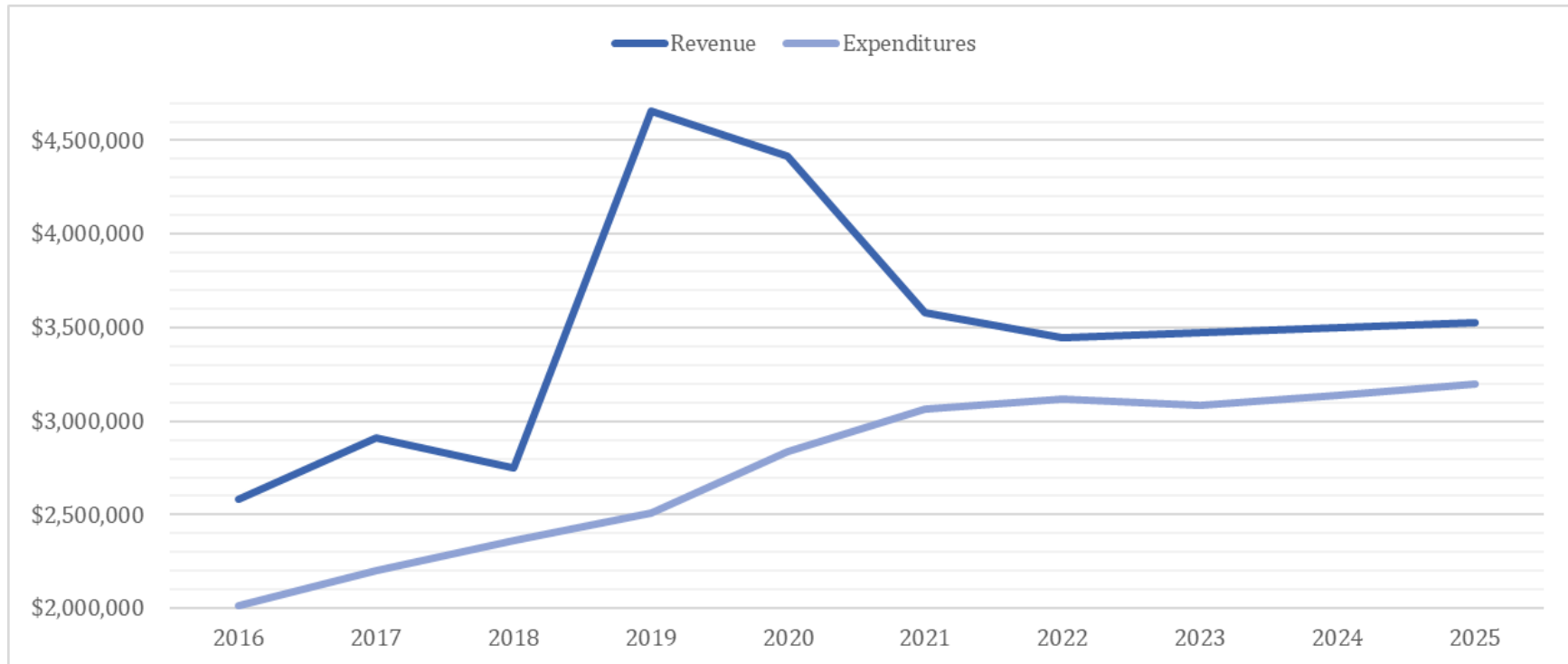
| | 2019 Actual | 2020 Actual | 2021 BUDGET | 2022 Projected | 2023 Projected | 2024 Projected | 2025 Projected |
|-------------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| Beginning Balance | 70,009 | 243,969 | 266,344 | 262,844 | 287,844 | 312,844 | 337,844 |
| Revenues | | | | | | | |
| Transfer In | 300,000 | 25,000 | 75,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Balance | 370,009 | 268,969 | 341,344 | 287,844 | 312,844 | 337,844 | 362,844 |
| Bunker Gear | - | - | - | - | - | - | - |
| Equipment | 126,040 | 2,625 | 78,500 | - | - | - | - |
| Computer equipment | - | - | - | - | - | - | - |
| Thermal imaging camera | - | - | - | - | - | - | - |
| Rescue tool replacement | - | - | - | - | - | - | - |
| Expenditures | 126,040 | 2,625 | 78,500 | - | - | - | - |
| Ending Balance | 243,969 | 266,344 | 262,844 | 287,844 | 312,844 | 337,844 | 362,844 |



Attachments



Attachment A – Revenue & Expense Trends



The revenues received in 2019 and 2020 were significantly higher than previous years due to taxes collected from new well sites in the District. As anticipated, these revenues are high in the first few years of production then drop significantly. Future revenues are forecasted to increase slightly with the continued residential developments and strong residential property values in the District. This is a conservative forecast that will allow the District to maintain service levels.

The increased expenses from 2019 to 2021 reflect additional full-time firefighter positions that were authorized by the Board. This increase in personnel has allowed for more consistent staffing of two engine companies, thereby allowing for better coverage of the District and more timely response to incidents.

Attachment B – Personnel Summary

| Personnel | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Full-Time Wages | \$ 1,249,029 | \$ 1,501,903 | \$ 1,607,394 | \$ 1,640,892 | \$ 1,675,060 | \$ 1,709,911 | \$ 1,745,460 |
| Full-Time Benefits | 480,249 | 591,958 | 631,302 | 646,691 | 662,386 | 678,396 | 694,726 |
| Acting Officer Pay | 22,730 | 20,559 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| Training Overtime | 6,291 | 9,575 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Other Overtime | 11,874 | 11,880 | 14,000 | 14,000 | 14,000 | 14,000 | 14,000 |
| Staffing Overtime | 62,132 | 27,419 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Part-Time Wages | 73,371 | 20,169 | 21,609 | 22,041 | 22,482 | 22,931 | 23,390 |
| Volunteer Stipend | 990 | - | - | - | - | - | - |
| Volunteer Pension | 88,000 | 88,000 | 88,000 | 88,000 | 88,000 | 88,000 | 88,000 |
| Board Stipend | 5,695 | 4,496 | 8,612 | 8,612 | 8,612 | 8,612 | 8,612 |
| Total Wages & Benefits | \$ 2,000,360 | \$ 2,275,958 | \$ 2,465,917 | \$ 2,515,236 | \$ 2,565,540 | \$ 2,616,851 | \$ 2,669,187 |

We strive to employ dedicated, thinking firefighters who are masters of their craft. Supporting this goal requires the District to be economically competitive within the marketplace, while promoting lifelong professional development. This Skill Based Pay system is one of the processes in place to attain those goals. Each year, firefighters create a professional development plan for the successive year, focusing on areas of interest to their personal career development. As firefighters attain their goals, they follow the progression from probationary firefighter to master firefighter, receiving recognition for their accomplishments throughout the process.

| Captains: 4 Authorized Positions | | | |
|----------------------------------|-----------|-----------|-----------|
| Step | 0 | 1 | 2 |
| Annual Pay | \$ 77,630 | \$ 82,710 | \$ 87,788 |

| Full-Time Firefighters: 18 Authorized Positions | | | | | |
|---|-----------|-----------|-----------|-----------|-----------|
| Step | 0 | 1 | 2 | 3 | 4 |
| Annual Pay | \$ 52,242 | \$ 55,559 | \$ 58,874 | \$ 63,139 | \$ 65,523 |

| Part-Time Firefighters: 2 Authorized Positions | | | | |
|--|----------|----------|----------|----------|
| Step | 1 | 2 | 3 | 4 |
| Hourly Pay | \$ 12.85 | \$ 13.65 | \$ 14.20 | \$ 14.75 |



Attachment C – Supplies & Services

| | 2020 Annualized Actuals | 2021 Budget |
|-----------------------|-------------------------------|----------------|
| Administration | | |
| Election | 812 | 0 |
| Financial Services | 65,213 | 70,000 |
| Human Resources | 5,351 | 35,000 |
| Insurance | 65,414 | 70,000 |
| IT Services | 6,830 | 7,000 |
| Legal Services | 24,565 | 35,000 |
| Memberships | 2,747 | 2,750 |
| Office Supplies | 1,198 | 1,500 |
| Print & Publish | 640 | 800 |
| Professional Services | 70,029 | 66,000 |
| Utilities | 27,694 | 29,000 |

| | | |
|------------------------------|--------|--------|
| Equipment Maintenance | | |
| Air Supply | 3,737 | 5,600 |
| Building Maintenance | 4,549 | 8,950 |
| HazMat Supplies | 316 | 2,450 |
| Hose & Appliances | 1,320 | 4,000 |
| PPE Maintenance | 6,750 | 10,750 |
| Radio Maintenance | 1,529 | 3,050 |
| Small Tools | 1,048 | 4,800 |
| Vehicle Maintenance | 27,500 | 35,000 |
| Water Rescue | 1,000 | 6,800 |



| | 2020 Annualized Actuals | 2021 budget |
|-------------------------------------|-------------------------------|----------------|
| Operations | | |
| Captain's Discretionary Fund | 4,683 | 1,000 |
| Chief's Discretionary Fund | 5,000 | 10,000 |
| Clothing | 12,000 | 15,000 |
| Consumables | 3,977 | 4,000 |
| Community Risk Reduction | 5,000 | 17,500 |
| Food | 3,185 | 4,000 |
| Fuel | 9,117 | 11,000 |
| Health & Fitness | 9,655 | 13,000 |
| Medical | 2,521 | 5,000 |
| Professional Development | 0 | 10,000 |
| Training | 18,891 | 25,000 |
| One-Time Unbudgeted Projects | 83,000 | |

Attachment D – Fee Schedule

Colorado Special District law allows fire protection districts to assess fees for certain services, including fire prevention related permits, plan reviews, and inspections. Because all new development and building within the District is also within the City, the District does not assess initial plan review and inspection fees separately from the City building permit process. The District’s portion of City fees for building and fire code related reviews and inspections for new construction are included in the IGA contribution to the District from the City. Typically, the District recognizes minimal revenue from these fees.

| Operating Permits | |
|---|----------------------|
| Fire Protection System permit | \$ - |
| Amusement Buildings | 250 |
| Carnivals & Fairs (non-governmental sponsor) | 250 |
| Storage/Handling Explosives | 1,500 |
| Open Burning | - |
| Outdoor Assembly of more than 1,000 (non-governmental sponsor) | 250 |
| Usage/Handling Pyrotechnic Materials (non-governmental sponsor) | 250 |
| Tents & Temporary Membrane Structures (non-governmental sponsor) | 250 |
| Retail Sale of Fireworks | 1,500 |
| Discretionary Permit required by Fire Code Official | |
| If Impact Fees paid | - |
| No Impact Fees paid | 250 |
| Inspections & Plan Review | |
| Initial plan review/consult (including land use review) & 1 additional review | \$ - |
| 2nd resubmission | 250 |
| 3rd resubmission and each subsequent | 500 |
| Initial Construction inspection & 1 reinspect | - |
| 2nd re-inspect | 250 |
| 3rd re-inspect and each subsequent | 500 |
| Complex, external plan review (at the discretion of the Fire Code Official) | actual cost plus 10% |
| Fire Inspection & 1 reinspection | - |
| 2nd reinspection | 50 |
| 3rd reinspection and each subsequent | 100 |

Attachment E – Budget Resolution

A RESOLUTION SUMMARIZING REVENUES AND EXPENDITURES FOR EACH FUND, ADOPTING A BUDGET FOR THE YEAR 2021, LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2021 TO HELP DEFRAID 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 2021 FISCAL YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2021, AND ENDING ON THE LAST DAY OF DECEMBER 2021.

WHEREAS, the District Board authorized its administrative staff and consultants to prepare and submit a proposed Budget for fiscal year 2021; and

WHEREAS, a proposed Budget for fiscal year 2021 ("**2021 Budget**") has been submitted to the District Board for its consideration. A copy of the proposed 2021 Budget is attached to this Record of Proceedings; and

WHEREAS, upon due and proper notice, published in accordance with the law, the proposed 2021 Budget was available for inspection by the public at a designated public office; and

WHEREAS, a public hearing was held Monday, October 26, 2020, and interested electors were given the opportunity to comment on or to file or register any objections to the attached proposed 2021 Budget.

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

Section 1. Appropriation of 2021 Budget Revenues. That the estimated revenues for each fund as more specifically identified in the attached 2021 Budget are approved and appropriated.

Section 2. Approval of 2021 Budget Expenditures. That the estimated expenditures for each fund as more specifically identified in the attached 2021 Budget are accepted and approved.

Section 3. Adoption of Budget for 2021. That the attached 2021 Budget as submitted is approved and adopted as the District's budget for fiscal year 2021.

Section 4. Adoption of Mill Levy. That the mill levy necessary to generate the revenues set forth in the 2021 Budget, and as previously approved by the voters within the District's jurisdiction, is hereby adopted.

Section 5. Adoption of the 2021 Fee Schedule. That the attached 2021 fees more specifically identified in the attached 2021 Fee Schedule be accepted and approved.

The foregoing Resolution was seconded by Director _____.

ADOPTED AND APPROVED this ____ day of _____, 2020.

Mary Achziger, President

ATTEST:

Martin Schanwolf, Secretary

