



Evans Fire Protection District

EST. 2011

December 29, 2021

I certify that the attached is a true and accurate copy of the adopted 2022 budget of the Evans Fire Protection District.

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

Sharon Bowles
Business Manager



Evans Fire Protection District

2022 Budget



Evans Fire Protection District

Board of Directors

Mary Achziger
President

David James
Vice-President

Tricia Watson
Treasurer

Marty Schanwolf
Secretary

Tim Naylor
Director

District Staff

Fire Chief Nick Siemens

Fire Marshal Joe DeSalvo

Captains

Jay Deibel Brian Lee
John Udick

Firefighters

Amanda Bader	Brandon Belfiore
Nate Carmichael	Brian Igli
Ben Krapes	Chris Krug
Jimmy McAllister	Ben Netzel
Tory Rein	Dalton Riba
Tony Riofrio	Kyle Roll
KC Skidmore	Sean Tait
Meagan Traylor	Shawn Walker
Josh Weber	

Business Manager
Sharon Bowles



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Budget Message

The Evans Fire Protection District proposed 2022 budget is attached for your review and approval. This budget is a living and flexible document based on the most current financial principles and fully within the direction approved by the voters in the formation of the District.

The fire chief transition and open captain position had a dramatic effect on the 2022 budget process. Since much of the late spring and summer was consumed by the selection and transition process, no budget committee meetings were held. Instead, program managers were asked to submit their requests based on an assessment and inventory of needs for 2022. This budget is the culmination of past budget experience verified through individual conversations with program managers and several administrative team discussions.

A significant influence on budget planning was a renegotiation of the District's intergovernmental agreement (IGA) with the City of Evans resulting in a change to the terms; the City's financial contribution to emergency services will be phased out over the next five years. Revenue from general property taxes for future years is projected at a more realistic increase based on historic data. This is reflected as an alternating rate to reflect the way that assessed values are calculated. Despite this change, the District is able to fund a pay increase for firefighters to ensure compensation is in line with market rates.

We continue to strive for simplicity and readability in the District's financial documents to increase the understanding and usefulness to our citizens. If you would like further details or have questions about the District, please feel free to contact me at our administrative office.

Finally, a word about the real strength of our District - the 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,

Nick Siemens
Fire Chief

Sharon Bowles
Business Manager



Budget Overview

This 2022 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 from the Board of Directors and the Financial Policies.

The largest contributor to District revenue is Property Tax. The District assesses a taxpayer approved rate of 15.5 mills. In 2022, the total assessed value reported by the Weld Assessor's office is estimated to be \$217,191,618. This generates \$3,353,254 in actual revenue. This is a 15% increase from the 2021 budget, due to continued residential development and the rising costs of homes in the area. The second largest revenue category is the payment from the City of Evans in accordance with the Service Plan and IGA. In 2022 this payment will be \$539,848. However, it should be noted that 2022 is the last year in which the City of Evans will make this full payment to the District. For the following four years, the City of Evans will pay a decreased amount. The City will cease payments to the District in 2027.

Of note in the 2022 budget:

- ▶ final payment on the 2013 Rosenbauer Quint will be made in July 2022
- ▶ All employees will receive a market wage adjustment

This budget was prepared according to the provisions stated in our adopted financial policies. Section II.B.2 states:

Present a balanced budget to the Board - The District will pay for all current expenditures with current revenues. The District shall avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses, such as postponing maintenance and other expenditures, accruing future years' revenues, or rolling over short-term debt. The exceptions to this policy would be planned equipment purchases, operating maintenance, and capital projects based on accumulated funding over the years.



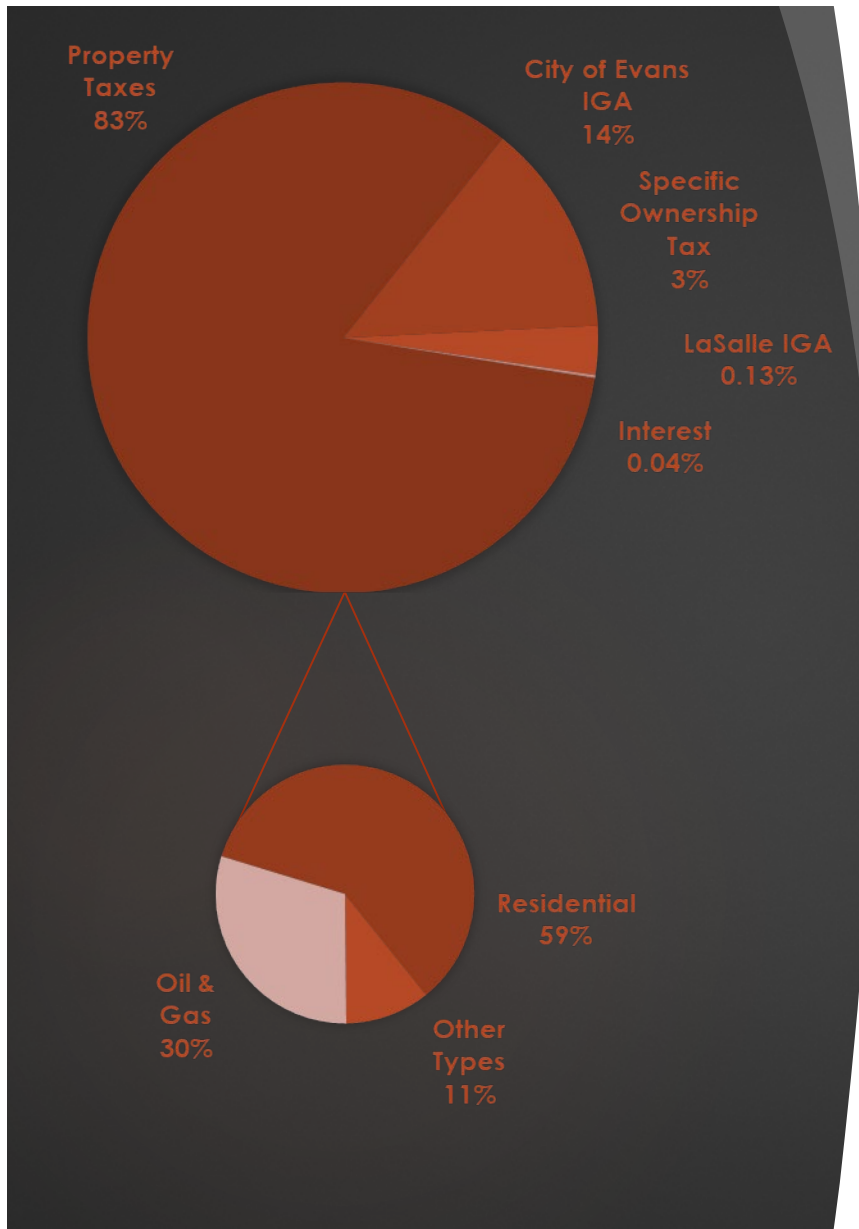
Service Areas

- ▶ **Emergency Response Operations** – Direct 24/7 emergency response to fires, medical emergencies, rescues, natural disasters, hazardous conditions and citizen requests for assistance. The District currently has 15 full-time firefighters, 2 part-time firefighters and 3 shift captains. Emergency response is provided primarily from Station 2 at 2100 37th Street, which is staffed 24 hours a day, seven days a week. Fire Station 1 at 3918 Denver Street is not normally staffed and serves as a storage facility.
- ▶ **Fire Prevention** – Fire protection and fire protection related regulatory services. These include inspection of commercial buildings for new business licenses and new or 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 of Evans building and code enforcement personnel. This unit is staffed by the Fire Marshal and three Firefighter/Inspectors.
- ▶ **Administration** – Providing all administrative support for emergency operations, fire prevention, and emergency management. Administration staff consists of the Fire Chief and Business Manager. Functions include general administration, planning, budget administration, human resources, information management, emergency management, and support of the Fire District Board of Directors.



General Fund Long Range Plan

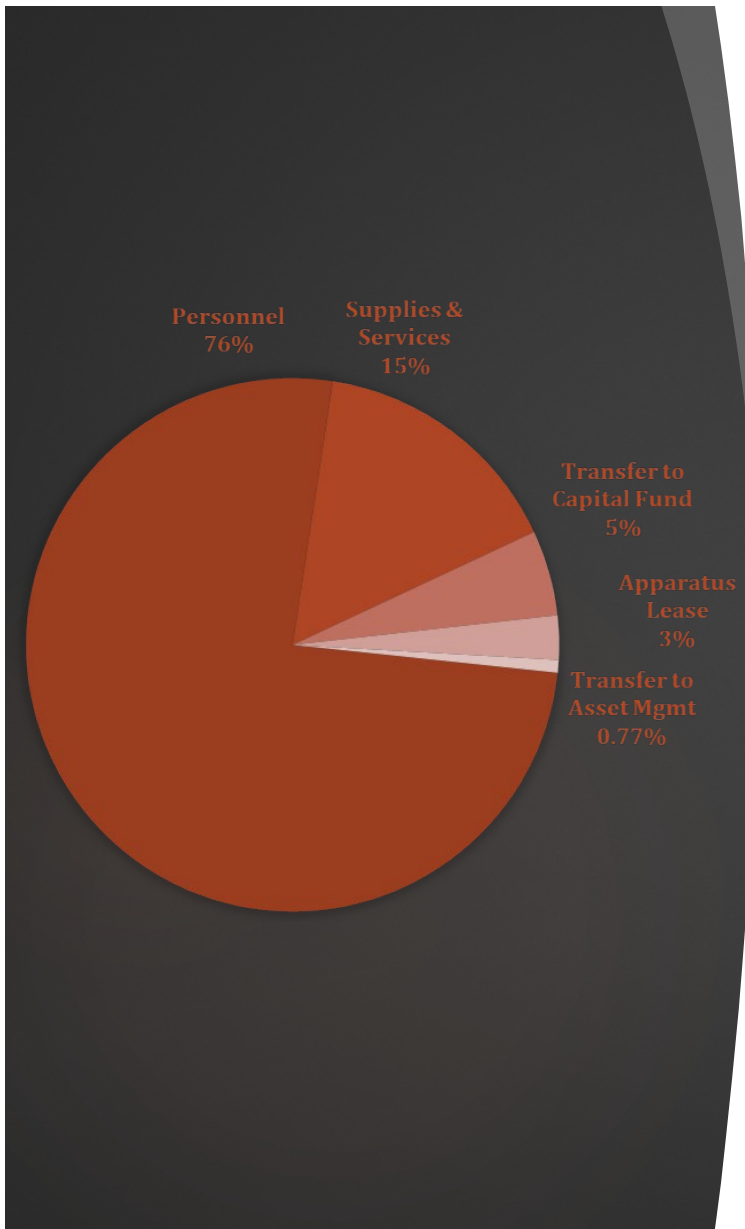
	2020 Audited Actuals	2021 Annualized Actuals	2022 BUDGET	2023 Projected	2024 Projected	2025 Projected	2026 Projected	2027 Projected
Beginning Fund Balance	2,600,022	4,105,193	4,572,143	5,084,132	5,175,174	5,321,597	5,315,781	5,414,782
Revenues:								
Property Tax								
Residential Properties	1,752,632	1,789,461	1,994,954	2,034,853	2,279,035	2,324,616	2,603,570	2,655,641
Oil & Gas	1,175,935	204,339	356,613	267,460	200,595	150,446	112,835	84,626
Other Property types	909,926	894,542	1,001,687	1,011,704	1,052,172	1,062,694	1,105,201	1,116,254
Specific Ownership Tax	182,248	147,511	125,000	125,000	125,000	125,000	125,000	125,000
City of Evans IGA	392,718	533,573	543,710	200,000	200,000	200,000	200,000	-
LaSalle IGA	12,191	5,217	5,269	5,322	5,375	5,429	5,483	5,538
Interest Earned	17,145	1,508	1,531	1,554	1,577	1,601	1,625	1,649
Grants	14,479	4,587	-	-	-	-	-	-
Miscellaneous	28,055	49,494	-	-	-	-	-	-
Total revenues	4,485,329	3,630,233	4,028,764	3,645,892	3,863,754	3,869,785	4,153,714	3,988,708
Expenditures:								
Personnel	2,181,570	2,377,062	2,729,450	2,865,923	3,009,219	3,159,680	3,317,664	3,483,547
Supplies & Services	505,882	452,913	490,104	495,005	499,955	504,955	510,004	515,104
Asset Management	10,583	75,000	25,000	25,000	25,000	25,000	25,000	25,000
Capital Fund	197,371	171,295	183,608	168,922	183,158	185,967	202,044	195,204
Apparatus Lease	84,753	87,013	88,613	-	-	-	-	-
Total Expenditures	2,980,159	3,163,283	3,516,775	3,554,849	3,717,332	3,875,601	4,054,712	4,218,855
Excess Revenue Over Expenditures	1,505,170	466,950	511,989	91,043	146,422	(5,816)	99,002	(230,147)
Unappropriated Funds	4,105,193	4,572,143	5,084,132	5,175,174	5,321,597	5,315,781	5,414,782	5,184,635



Revenue

The revenues received by the District are primarily comprised of the property tax from the 15.5 mills approved by the District voters and payment for emergency services by the City of Evans under the provisions of the Service Plan. 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 payment 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 of 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.

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: the funds protect capital investments and minimize future maintenance and repair costs.

Lease payment: The final payment on this agreement for the 2013 Rosenbauer Quint 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 2022. Details on the Capital Improvement Plan can be found on the following page.

Capital Improvement Plan

This fund allows the District to preserve its current physical assets while planning for future capital investments, including apparatus replacement, 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. There are no planned capital projects for 2022.

	2020 Actual	2021 Actual	2022 Budgeted	2023 Projected	2024 Projected	2025 Projected	2026 Projected	2027 Projected
Beginning Fund Balance	567,682	754,130	985,509	1,189,278	1,365,226	589,271	604,152	829,730
Revenues:								
Annual Contribution	167,413	168,707	173,769	178,982	184,351	189,882	195,578	201,445
Impact Fees	226,989	62,672	50,000	50,000	50,000	50,000	50,000	50,000
Grants	-	-	-	-	-	-	-	-
New Balance	962,084	985,509	1,209,278	1,418,260	1,599,577	829,152	849,730	1,081,176
Expenditures:								
Brush Truck	-	-	-	-	347,181	-	-	-
Engines	-	-	-	-	599,677	-	-	-
Aerial	-	-	-	-	-	-	-	-
Light Vehicle	-	-	-	53,034	43,448	-	-	-
SCBA	-	-	-	-	-	225,000	-	-
Real Estate	207,029	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-
Station Maintenance	925	-	20,000	-	20,000	-	20,000	-
Total Expenditures	207,954	-	20,000	53,034	1,010,306	225,000	20,000	-
Ending Fund Balance	754,130	985,509	1,189,278	1,365,226	589,271	604,152	829,730	1,081,176

Asset Management Plan

The Asset Management Plan was developed with the strategy of anticipating and funding the replacement of major equipment of lower value than those items in the Capital Improvement Plan. Delaying the replacement of equipment can be extremely expensive in terms of lost productivity and high cost of emergency repairs. Due to recent changes in administration, the Asset Management Plan is being reconsidered and revised for future years.

	2020	2021	2022	2023	2024	2025	2026	2027
Beginning Balance	221,634	236,051	288,204	313,204	338,204	363,204	388,205	413,207
Revenues								
Transfer In	25,000	75,000	25,000	25,000	25,000	25,001	25,002	25,003
Balance	246,634	311,051	313,204	338,204	363,204	388,205	413,207	438,210
Autopulse Batteries	-	-	-	-	-	-	-	-
Bunker Gear	-	-	-	-	-	-	-	-
Computer equipment	-	-	-	-	-	-	-	-
Communications	2,626	-	-	-	-	-	-	-
Equipment	-	22,847	-	-	-	-	-	-
Gas Detectors	-	-	-	-	-	-	-	-
Hose	7,957	-	-	-	-	-	-	-
Thermal imaging camera	-	-	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-	-	-
UTV & Trailer	-	-	-	-	-	-	-	-
Water Rescue equipment	-	-	-	-	-	-	-	-
Expenditures	10,583	22,847	-	-	-	-	-	-
Ending Balance	236,051	288,204	313,204	338,204	363,204	388,205	413,207	438,210

Attachments

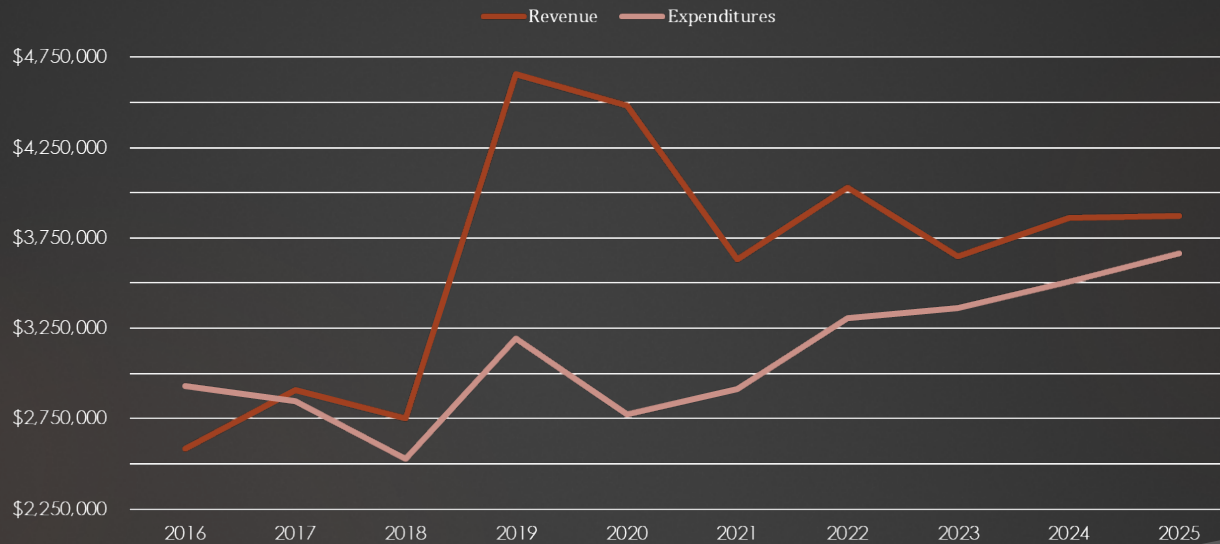


FRONT CROSSLAY

REAR CROSSLAY

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. Oil & Gas revenues are projected to increase slightly in 2022 before dropping again.

Future revenues are forecasted to increase with the continued residential developments and strong residential property values in the District. This is a conservative revenue forecast that will allow the District to maintain service levels.

Expenses here include all Capital Improvement Projects. A majority of current and future expenses are Personnel costs. Investing in personnel allows the District to maintain service levels and increase availability for responses to increasing call volume.

Attachment B

Personnel

Personnel	2020	2021	2022	2023	2024	2025	2026	2027
Full-Time Wages	\$ 1,501,903	\$ 1,499,701	\$ 1,811,931	\$ 1,902,528	\$ 1,997,654	\$ 2,097,537	\$ 2,202,413	\$ 2,312,534
Full-Time Benefits	591,958	584,683	692,430	709,041	725,983	743,265	760,892	778,872
Acting Officer Pay	20,559	31,963	35,000	35,000	35,000	35,000	35,000	35,000
Training Overtime	9,575	14,263	10,000	10,000	10,000	10,000	10,000	10,000
Other Overtime	11,880	14,428	14,000	14,000	14,000	14,000	14,000	14,000
Staffing Overtime	27,419	76,862	50,000	50,000	50,000	50,000	50,000	50,000
Part-Time Wages	20,169	12,678	12,932	13,190	13,454	13,723	13,998	14,277
Volunteer Pension	88,000	88,000	88,000	88,000	88,000	88,000	88,000	88,000
Board Stipend	4,496	5,995	8,612	8,612	8,612	8,612	8,612	8,612

In 2021, Full-Time Wages are low due to the impact of two vacant positions during the year. These staffing changes resulted in a significant savings in both wages and benefits. This accounts for a portion of the significant increase in wages from 2021 to 2022. Additionally, a market adjustment is being made to wages in 2022 to compensate our personnel more equitably with area fire districts. 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: 3 Authorized Positions			
Step	0	1	2
Annual Pay	\$ 82,287	\$ 92,635	\$ 101,835

Full-Time Firefighters: 18 Authorized Positions					
Step	0	1	2	3	4
Annual Pay	\$ 55,376	\$ 58,892	\$ 64,761	\$ 70,715	\$ 76,007

Part-Time Firefighters: 2 Authorized Positions				
Step	1	2	3	4
Hourly Pay	\$13.62	\$14.47	\$15.05	\$15.64

Attachment C

Supplies & Services

	2021 Annualized Actuals	2022 Budget
Administration		
Election		15,000
Financial Services	53,291	70,000
Human Resources	24,212	10,000
Insurance	57,624	70,000
IT Services	7,502	7,000
Legal Services	28,876	30,000
Memberships	2,288	3,000
Office Supplies	3,716	1,500
Print & Publish	1,386	800
Professional Services	52,434	54,857
Utilities	25,644	29,000
Equipment Maintenance		
SCBA Respiratory Protection	8,127	6,000
Building Maintenance	19,542	9,000
HazMat Supplies	958	1,659
Hose & Appliances	1,081	4,000
PPE Maintenance	6,644	10,750
Radio Maintenance	1,635	3,400
Small Tools	2,095	5,500
Vehicle Maintenance	26,382	35,000
Water Rescue	2,514	6,800

	2021 Annualized Actuals	2022 Budget
Operations		
Captain's Discretionary Fund	555	1,000
Chief's Discretionary Fund	5,114	10,000
Clothing	11,015	15,000
Community Risk Reduction	4,457	11,838
Consumables	3,766	4,000
Food	4,545	4,000
Fuel	12,701	13,000
Health & Fitness	7,954	13,000
Medical	5,525	5,000
Professional Development	104	15,000
Training	21,224	25,000



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 2022, LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2022 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 2022 FISCAL YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2022, AND ENDING ON THE LAST DAY OF DECEMBER 2022.

WHEREAS, the District Board authorized its administrative staff and consultants to prepare and submit a proposed Budget for fiscal year 2022; and

WHEREAS, a proposed Budget for fiscal year 2022 ("**2022 Budget**") has been submitted to the District Board for its consideration. A copy of the proposed 2022 Budget is attached to this Record of Proceedings; and

WHEREAS, upon due and proper notice, published in accordance with the law, the proposed 2022 Budget was available for inspection by the public at a designated public office; and

WHEREAS, a public hearing was held Monday, November 22 2021, and interested electors were given the opportunity to comment on or to file or register any objections to the attached proposed 2022 Budget.

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

Section 1. Appropriation of 2022 Budget Revenues. That the estimated revenues for each fund as more specifically identified in the attached 2022 Budget are approved and appropriated.

Section 2. Approval of 2022 Budget Expenditures. That the estimated expenditures for each fund as more specifically identified in the attached 2022 Budget are accepted and approved.

Section 3. Adoption of Budget for 2022. That the attached 2022 Budget as submitted is approved and adopted as the District's budget for fiscal year 2022.

Section 4. Adoption of Mill Levy. That the mill levy necessary to generate the revenues set forth in the 2022 Budget, and as previously approved by the voters within the District's jurisdiction, is hereby adopted.

Section 5. Adoption of the 2022 Fee Schedule. That the attached 2022 fees more specifically identified in the attached 2022 Fee Schedule be accepted and approved.

The foregoing Resolution was seconded by Director _____.

ADOPTED AND APPROVED this 22nd day of November, 2021.

Mary Achziger, President

ATTEST:

Martin Schanwolf, Secretary

