

Evans Fire Protection District



2017 Budget



EVANS FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS

MARY ACHZIGER
President
Seated through 2020

DAVID JAMES
Vice-President
Seated through 2018

TRICIA WATSON
Treasurer
Seated through 2018

STEVE BERNARDO
Secretary
Seated through 2020

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Director
Seated through 2018



DISTRICT STAFF

RON PRISTERA
Fire Chief

JAY DEIBEL
Shift Captain

LANCE HOMANN
Administrative Captain

RYAN FULLER
Shift Captain

SHARON BOWLES
Business Manager

BRIAN LEE
Shift Captain



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BUDGET MESSAGE

Greetings,

Following is the District's 2017 budget. This budget was prepared following our first full year managing the District's administrative functions internally. Throughout the year there were many lessons to be learned, and I take great pride in our staff in dedicating time to learn new skills and develop new processes.

This budget is the result of all our Program Managers mutual efforts. Each Program Manager was asked to consider their program's goals for the coming year and budget to meet those goals. In many cases, cost savings were found. In other areas, we discovered needs that will allow us to better serve our citizens; additional funds were added to increase services in dive/ice/swiftwater rescue and in fire prevention programs.

In building upon the zero-based budget of 2016, we feel the 2017 budget is an accurate reflection of costs in all areas – especially wages and benefits. In more accurately planning for these expenses we are able to fund an additional full-time firefighter, continue to cover each full-time firefighters FPPA Death & Disability Coverage (2.7% of wages), and increase the District's share of full-time employee health insurance costs.

As many of our citizens are aware there has been significant decrease in oil & gas production throughout the county. This resulted in a substantial decrease to our revenues from oil & gas properties within the District. At the same time, single-family residences have increased bringing a larger than expected revenue from residential properties. However, these two revenue categories did not balance, therefore we are expecting an overall decrease in total revenue of about 4%.

Key points of the 2017 budget include;

- Addition of one full-time firefighter position
- Increased support for dive/ice/swiftwater rescue operations and fire prevention programs
- Capital Improvement Project to renovate Station 2 – funded in partnership with Colorado Department of Local Affairs and City of Evans

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.

Respectfully,

Ron Pristera
Fire Chief

Sharon Bowles
Business Manager



BUDGET OVERVIEW

This 2017 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 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 2017, the assessed value on oil & gas properties is estimated to drop by 65% due to the decreased production and dropping prices in the industry. Residential property values, however, have increased substantially as new construction in the District has seen a boom. The net result of these changes is a 4% decrease in revenue for the District. The preliminary assessed value (provided by the Weld County Assessor for the purposes of budgeting) is estimated at a total of \$114,302,380, which results in \$1,771,687 in revenue.

While the District has separated all administrative functions from the City of Evans we continue to work in partnership with the City in providing the best possible service to the citizens. In 2017, the District will be renovating Station 2 to allow for more resourceful use of the firefighter’s living space and a rework of the office space to allow room for the Administrative Staff. This move will consolidate the District’s staff into one location allowing for smoother communications and more efficient work processes. Following this move, we will terminate the Administrative Services IGA with the City.

The Station renovation project is partially funded by a grant from Colorado Department of Local Affairs and a contribution from the City’s Fire Impact Fees. These fees are collected by the City on new developments and their use is strictly outlined in State statutes. Currently, District and City staff are working together to draft an IGA that will govern the future use of Fire Impact Fees for District projects. This will have an impact on future budget years.

In addition to the Fire Impact Fees, the City of Evans pays the Fire District \$479,713 for fire protection and related services, pursuant to the voter approved service plan and supporting IGA. The 2017 budget commits 5% of the District’s total revenue to fund the Capital Improvement Plan.

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

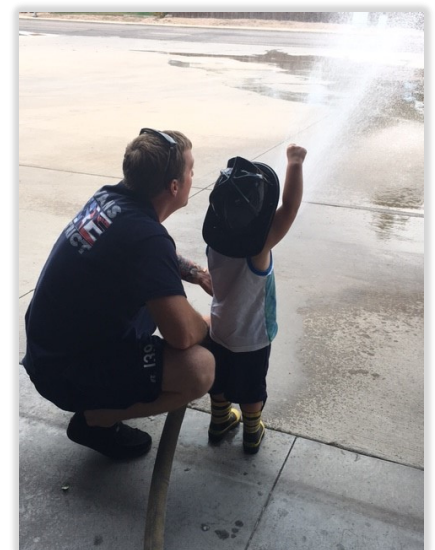
The Evans Fire Protection District provides emergency response services for fires, medical emergencies, rescues, hazardous materials releases, and natural & man-made disasters within the District. The District boundaries include all portions of the City of Evans except for a small area of the City south 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. In 2017, the District will add one additional full-time firefighter for a total of 11 full-time firefighters, 3 shift captains, 18 part-time firefighters, 3 volunteer firefighters, and one administrative captain.



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 full-time firefighters and officers, part-time firefighters, and volunteer firefighters. 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 and exercise facility.

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 of Evans building and code enforcement personnel in Community Development. This unit is staffed by the Fire Chief, and three firefighter/inspectors.

Fire Prevention – Includes fire protection and related



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 SUMMARY

Revenues

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 contractual revenue from the LaSalle Fire District.

The IGA contribution from the City will be paid in four equal payments made in each quarter. The property tax revenue is received throughout the year with the majority collected in the first six months. The District has also been awarded a Colorado Department of Local Affairs Energy Impact Fund grant for renovations planned for Station 2. The grant funds will be received in 2017 after payments are made on the project.

Revenue Source	Amount	% of Total
General Property Tax	\$ 1,771,687	55%
Specific Ownership Tax	106,405	3%
City of Evans Emergency Services IGA	479,713	15%
LaSalle Mutual Aid IGA	6,000	0.19%
DOLA Grant for Station Renovation	500,000	15%
City of Evans Fire Impact Fees	375,000	12%
TOTAL REVENUE	\$ 3,238,805	100%

Expenditures

Operating Expenditures – Overall total expenditures are \$3,211,992. The increase is due to the Station 2 renovation expense, which will be recognized in the Capital Improvement Plan.

Personnel: Operations personnel represents the single largest category of expense. This includes the salary and benefits of full-time employees, overtime for full-time personnel, acting officer pay, part-time employee wages, volunteer pension, and volunteer firefighter stipends. This also includes Board member stipends. The quarterly stipends paid to volunteer firefighters are intended to provide a "nominal fee" within the meaning of the Fair Labor Standards Act (FLSA). Volunteer firefighters receive a quarterly stipend dependent on training and shift hours completed.

Operations Supplies and Services: Includes supplies purchased from vendors to support day-to-day operations as well as services provided by others. Included is the administrative services contract with the City of Evans, vehicle & equipment maintenance, and fuel purchased from the City of Evans. Also included are Weld County tax collection fees, banking fees, audit fees, and legal expenses.



Asset Management Plan: This is a five-year plan that includes equipment, major maintenance and associated expenses less than \$100,000. Major renovation or maintenance projects are included in the Capital Improvement Plan. For 2017, the main AMP expense is the replacement of personal protective equipment.

Expenditure	Amount	% of Total
Personnel	\$ 1,725,189	74%
Operational Supplies & Services	381,623	16%
Asset Management Plan	25,000	1%
Capital Improvement Plan	118,168	5%
Apparatus Lease	87,011	4%
TOTAL EXPENDITURES	\$ 2,336,992	100%

Capital Improvement Plan: Designed to ensure that current and future projects are maintained at a quality level and that capital projects do not restrict the District’s ability to provide 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 renovation of Station 2 is the main Capital Project for 2017.

Lease Payment: The lease payment for the fifth year of a 10-year agreement for the new Rosenbauer quint.

Following is the detailed General Fund Long Range Plan.



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

	2015 Audited Actuals	2016 Annualized Actuals	2017 BUDGET	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Fund Balance	1,004,120	1,261,949	1,372,633	995,824	1,114,545	1,221,876	1,323,628	1,415,029	1,496,855
Revenues:									
General Property Tax	1,548,494	1,836,007	1,771,687	1,900,555	1,926,702	1,953,848	1,981,962	2,011,014	2,040,979
Specific Ownership Tax	106,762	105,295	106,405	106,405	106,405	106,405	106,405	106,405	106,406
City of Evans IGA	461,358	474,137	479,713	485,354	491,062	496,837	502,680	508,591	514,572
LaSalle IGA	5,651	5,340	5,554	6,387	6,514	6,645	6,778	6,913	7,051
Grants	-	135,545	-	-	-	-	-	-	-
Miscellaneous	89,169	15,524	-	-	-	-	-	-	-
Total revenues	2,211,434	2,571,848	2,363,358	2,498,701	2,530,683	2,563,735	2,597,824	2,632,923	2,669,009
Expenditures:									
Personnel	1,454,972	1,574,983	1,725,189	1,759,693	1,794,887	1,830,785	1,867,401	1,904,749	1,942,843
Supplies & Services	407,340	392,951	381,623	385,440	389,294	393,187	397,119	401,090	405,101
Asset Management Plan	5,885	47,528	25,000	25,000	25,000	25,000	25,000	25,000	25,001
Transfer to Capital Fund	-	361,901	118,168	124,935	126,534	128,187	129,891	131,646	133,450
Apparatus Replacement Lease	85,408	83,800	87,011	84,912	87,637	84,824	87,013	88,613	-
Total Expenditures	1,953,605	2,461,163	2,336,992	2,379,980	2,423,352	2,461,982	2,506,424	2,551,098	2,506,396
Excess Revenue Over (under) Expenditures	257,829	110,685	26,367	118,721	107,331	101,752	91,401	81,826	162,613
Capital Improvement Fund			403,176						
Ending Fund Balance	1,261,949	1,372,633	995,824	1,114,545	1,221,876	1,323,628	1,415,029	1,496,855	1,659,468
Operating Reserve - 3 Months	467,049	503,866	532,953	542,533	552,295	562,243	572,380	582,710	593,236
Unappropriated Funds	794,900	868,768	462,871	572,012	669,581	761,385	842,649	914,145	1,066,231



CAPITAL IMPROVEMENT

This fund is for the long-term replacement of major fire apparatus, equipment, and facilities. The contribution to the capital fund in 2017 is 5% of revenue, \$118,168, along with a DOLA grant award of \$500,000 and a contribution from the City of Evans Fire Impact Fees of \$375,000; these funds will be applied to the Station 2 renovation project. All future years are projected at a 5% contribution of forecasted revenue.

Evans Fire Protection District Capital Replacement Fund Long Range Financial Plan

	2014 Actual	2015 Actual	2016 Budget	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
Beginning Fund Balance	265,114	154,768	411,228	-	396,344	521,260	232,768	325,923	455,775	587,375
Revenues:										
BEGINNING				403,176						
2017 Transfer In	132,091	106,460	120,929	118,168	124,916	126,508	128,154	129,852	131,601	133,398
Impact Fees				375,000						
Grants	157,418	-	132,920	500,000	-	-	-	-	-	-
Budget Revisions	-	150,000	100,000	-	-	-	-	-	-	-
New Balance	289,509	256,460	765,077	1,396,344	521,260	647,768	360,923	455,775	587,375	720,773
Expenditures:										
apparatus	399,855	-	159,802	-	-	415,000	35,000	-	-	200,000
utility vehicle			17,800							
SCBA			184,299							
Station Renovation				1,000,000						
Total Expenditures	399,855	-	361,901	1,000,000	-	415,000	35,000	-	-	200,000
Ending Fund Balance	154,768	411,228	403,176	396,344	521,260	232,768	325,923	455,775	587,375	520,773



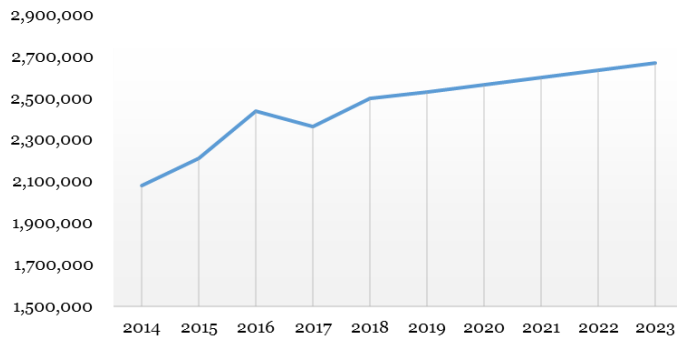


ATTACHMENT A: REVENUE & EXPENSE TRENDS

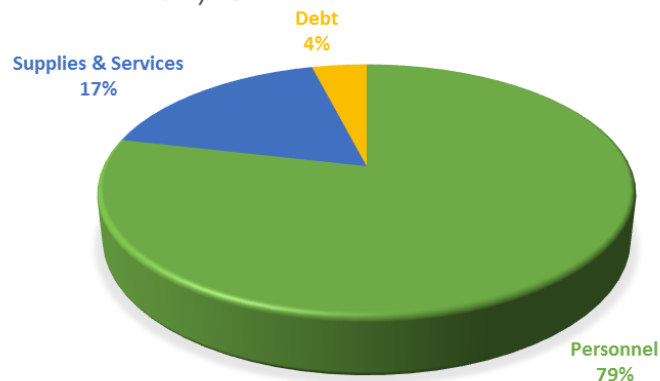
Year	Operating Revenue	Grants & Impact Fees	Personnel	Supplies & Services	Debt
2014	2,081,376	157,418	1,365,401	457,168	86,660
2015	2,211,434		1,454,972	407,340	85,425
2016	2,438,929	132,919	1,605,052	392,951	83,800
2017	2,363,358	875,000	1,725,189	381,623	87,011
2018	2,498,701		1,759,693	385,440	84,912
2019	2,530,683		1,794,887	389,294	87,637
2020	2,563,735		1,830,785	393,187	84,824
2021	2,597,824		1,867,401	397,119	87,013
2022	2,632,923		1,904,749	401,090	88,613
2023	2,669,009		1,942,843	405,101	

In 2017 the District will receive funds from a DOLA Energy Impact Assistance Fund Grant (\$500,000) and the City of Evans Fire Impact Fee contribution (\$375,000). This revenue is shown as a Capital Expense for 2017 to complete the Station 2 renovation project.

REVENUE TRENDS



2017 OPERATING EXPENSES





ATTACHMENT B: PERSONNEL POSITIONS

Authorized Positions	2017 Pay Range	2014	2015	2016	2017	2018	2019
Fire Chief	\$100,275	1	1	1	1	1	1
Fire Captain	\$60,846 - \$73,627	4	4	4	4	4	4
Full-Time Firefighter	\$41,033 - \$54,942	9	9	10	11	12	12
Part-Time Firefighter	\$10/hr - \$14/hr	10	17	17	18	18	18
Business Manager	\$45,000-\$55,000	1	1	1	1	1	1
Total Employees		25	32	33	35	36	36

Personnel Highlights:

- One additional Full-Time Firefighter position was added in 2016. This position “floated” between shifts to cover extended absences. Another “floating” Full-Time Firefighter position will be added in 2017.
- As an added benefit to FT Firefighters, the District is covering the FPPA D&D expense of 2.7% of wages and offers an insurance credit of \$500 (employee only coverage) and \$1,000 (spouse/child/family coverage).





ATTACHMENT C: PERSONNEL EXPENDITURES

Personnel	2014	2015	2016	2017	2018	2019
Full-Time Salary	1,146,748	1,172,806	958,767	1,033,620	1,045,775	1,058,074
Full-Time Benefits			343,520	409,535	414,351	419,224
Training Overtime	55,329	35,259	15,737	16,000	16,188	16,379
Acting Officer Pay	13,189	13,235	11,374	11,500	11,635	11,772
Other Overtime			11,315	12,000	12,141	12,284
Part-Time Wages & Taxes	120,749	135,251	137,140	140,334	141,878	143,438
Volunteer Stipend	10,750	4,680	3,810	6,200	6,200	6,200
Volunteer Pension	88,000	88,000	88,000	88,000	88,000	88,000
Board Stipend	6,936	5,550	5,320	8,000	8,000	8,000
Total Wages & Benefits	1,441,701	1,454,781	1,574,983	1,725,189	1,744,169	1,763,370

2014 & 2015 budgets include FT wages and benefits together. Beginning with 2016 these expenses are tracked separately. Overtime has been separated into more descriptive categories for ease of tracking.

Skill Based Pay System

Fire Captain

Step	0	1	2	3	4+
Annual Pay	\$60,846	\$65,106	\$69,367	\$73,627	1%-5% bonus

Full-Time Firefighter

Step	0	1	2	3	4	5	6+
Annual Pay	\$41,033	\$43,814	\$46,595	\$49,376	\$52,953	\$54,952	1%-5% bonus

Part-Time Firefighter

Step	1	2	3	4	5	6	7	8	9
Hourly Pay	\$10	\$10.50	\$11	\$11.50	\$12	\$12.50	\$13	\$13.50	\$14





ATTACHMENT D: VOLUNTEER FIREFIGHTER STIPENDS

The purpose of the volunteer firefighter program is to provide supplemental on-duty staffing. At the time the 2016 budget was prepared, there are four active volunteer firefighters. To be eligible for the quarterly stipend, during the preceding quarter, a volunteer firefighter must have met all membership shift hours and training requirements.

Certification Level	Amount
Colorado Firefighter 1	\$50 Basic Stipend
Colorado or National Registry EMT-B	Add \$10
Colorado Firefighter 2	Add \$10
Colorado Hazardous Materials Technician	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 Years	Add \$100



ATTACHMENT E: SUPPLIES & SERVICES

After re-categorizing and streamlining the Supplies & Services budgets in 2016, we are able to more accurately track expenses and plan for the coming year.

The 2017 Supplies & Services budget is the collective work of Program Managers setting realistic goals for each Program and budgeting to meet those goals.

Significant savings were found in the following areas:

- Fuel— based on historical usage
- Vehicle Maintenance— newer apparatus will not require as many repairs
- Building Maintenance —station renovation will address several maintenance issues
- Air Supply was divided to track Water Rescue supplies separately
- Financial Services— Treasurer Fees paid to Weld County are a percentage of overall General Property Tax revenue, which will be lower in 2017

Account	2016 Budget	2017 Budget	difference
Clothing/Uniforms	9,500	13,000	3,500
Food	5,000	3,000	(2,000)
Janitorial	1,250	1,250	-
Fuel	16,000	8,000	(8,000)
Office Supplies	1,400	1,000	(400)
Vehicle Maintenance	30,000	27,250	(2,750)
Building Maintenance	15,000	5,000	(10,000)
Equipment Maintenance	6,000	8,300	2,300
Air Supply	9,500	5,100	(4,400)
Water Rescue	-	4,000	4,000
Hose	-	5,500	5,500
Medical Supplies	7,500	7,500	-
PPE Maintenance	9,000	12,200	3,200
Regulatory Compliance	2,500	2,500	-
Print/Publishing	1,000	700	(300)
Professional Services	32,000	32,000	-
Legal	25,000	25,000	-
Financial Services	40,000	35,171	(4,829)
District Election (biannual)	5,000	-	(5,000)
Human Resources	3,000	6,000	3,000
IT Services	7,700	6,652	(1,048)
District Insurance	68,617	70,000	1,383
Radio Maintenance	2,500	2,500	-
Fire Prevention	4,000	4,000	-
Utilities	32,000	27,500	(4,500)
Memberships	2,000	2,000	-
Training	25,000	25,000	-
Health & Fitness	19,000	19,500	500
Emergency Management	500	-	(500)
Training Facility	8,000	8,000	-
Professional Development	3,000	3,000	-
Chief & Board Contingency	10,000	10,000	-
Captain Discretionary Fund	1,000	1,000	-
Total Supplies & Services	401,967	381,623	(20,344)



ATTACHMENT F:

BUDGET RESOLUTION

R E S O L U T I O N 2016-04

A RESOLUTION SUMMARIZING REVENUES AND EXPENDITURES FOR EACH FUND, ADOPTING A BUDGET FOR THE YEAR 2017, LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2017 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 2017 FISCAL YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2017, AND ENDING ON THE LAST DAY OF DECEMBER 2017.

WHEREAS, the District Board authorized its administrative staff and consultants to prepare and submit a proposed Budget for fiscal year 2017; and

WHEREAS, a proposed Budget for fiscal year 2017 ("**2017 Budget**") has been submitted to the District Board for its consideration. A copy of the proposed 2017 Budget is attached to this Record of Proceedings; and

WHEREAS, upon due and proper notice, published in accordance with the law, the proposed 2017 Budget was available for inspection by the public at a designated public office; and

WHEREAS, a public hearing was held Monday, October 24, 2016, and interested electors were given the opportunity to comment on or to file or register any objections to the attached proposed 2017 Budget.

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

Section 1. Appropriation of 2017 Budget Revenues. That the estimated revenues for each fund as more specifically identified in the attached 2017 Budget are approved and appropriated.

Section 2. Approval of 2017 Budget Expenditures. That the estimated expenditures for each fund as more specifically identified in the attached 2017 Budget are accepted and approved.

Section 3. Adoption of Budget for 2017. That the attached 2017 Budget as submitted is approved and adopted as the District's budget for fiscal year 2017.

Section 4. Adoption of Mill Levy. That the mill levy necessary to generate the revenues set forth in the 2017 Budget, and as previously approved by the voters within the District's jurisdiction, is hereby adopted.

The foregoing Resolution was seconded by Director _____.

ADOPTED AND APPROVED this 24th day of October, 2016.

Mary Achziger, President

ATTEST:

Steve Bernardo, Secretary



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