

CERTIFIED RECORD  
OF  
PROCEEDINGS RELATING TO  
**EVANS FIRE PROTECTION DISTRICT**  
WELD COUNTY, COLORADO  
THE HEARING ON THE SUPPLEMENTAL BUDGET  
REGARDING THE APPROPRIATION OF MONEYS TO AND  
THE EXPENDITURE OF MONEYS FROM THE GENERAL FUND  
FOR FISCAL YEAR  
2013

STATE OF COLORADO )  
 ) ss.  
COUNTY OF WELD )

The Board of Directors ("**Board**") of the Evans Fire Protection District ("**District**"), Weld County, Colorado, held a regular meeting and public hearing at the Evans Community Complex, City Council Chambers, 1100 37th Street, Evans, Colorado 80620, on Monday, November 25, 2013, at the hour of 7:00 p.m. concerning a proposed Supplemental 2013 Budget.

The following members of the Board of Directors were present:

President:	Mary Achziger
Vice President:	David James
Treasurer:	Tricia Watson
Secretary:	Stephen Bernardo
Director:	Martin Schanwolf

Also present were Fire Chief Warren Jones and District legal counsel, Emily Powell.

President Achziger reported that, prior to the meeting and public hearing, each Director was notified of the date, time, and place of the meeting and the purpose for which it was called. She further reported that a Notice of the public hearing on the proposed Supplemental 2013 Budget was published in the Greeley Tribune on Wednesday, November 20, 2013. Notice of the public hearing also was duly posted. Thereupon, Director James introduced and moved for the adoption of the following Resolution:

#### **RESOLUTION 2013-9**

A RESOLUTION ADOPTING A SUPPLEMENTAL BUDGET REGARDING THE APPROPRIATION OF MONEYS TO AND THE EXPENDITURE OF MONEYS FROM THE GENERAL FUND FOR THE EVANS FIRE PROTECTION DISTRICT, WELD COUNTY, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2013 AND ENDING ON THE LAST DAY OF DECEMBER 2013.

WHEREAS, the Board, after complying with notice and other statutory requirements, duly adopted a budget for fiscal year 2013;

WHEREAS, after adopting the 2013 budget and making appropriations thereunder, the District received reimbursements from The Community Foundation Serving Greeley and Weld County in the amount of \$11,223 for the purpose of purchasing certain public education and safety equipment. The Board deemed it necessary to appropriate additional moneys to and to make additional expenditures from the General Fund for the purpose of recognizing the receipt and expenditure of the moneys;

WHEREAS, after adopting the 2013 budget and making appropriations thereunder, the District received a Federal and State grant in the amount of \$24,199 for the purpose of reimbursing the District for emergency expenses related to the Evans Flood Disaster. The Board deemed it necessary to appropriate additional moneys to and to make additional expenditures from the General Fund for the purpose of recognizing the receipt and expenditure of the Federal and State Grant moneys;

WHEREAS, after adopting the 2013 budget and making appropriations thereunder, the District received a Federal Assistance to Firefighters grant to purchase wildland fire personal protective equipment.

WHEREAS, after adopting the 2013 budget and making appropriations thereunder, the District will recognize the transfer of funds from the City of Evans related to the December 31, 2012 fund balance of the Volunteer Firefighter Pension Fund.

WHEREAS, the District Board authorized its administrative staff and consultants to prepare and submit a proposed Supplemental 2013 Budget reflecting the additional moneys appropriated to and the additional expenditures made from the General Fund, as set forth above;

WHEREAS, a proposed Supplemental 2013 Budget has been submitted to the District Board for its consideration. A copy of the Supplemental 2013 Budget is attached to this Record of Proceedings;

WHEREAS, due and proper notice, published and posted in accordance with the law, advised the public that (1) the proposed Supplemental 2013 Budget was available for inspection by the public at a designated public office; (2) a public hearing would be held on Monday, November 25, 2013; and (3) interested electors could comment on or file or register objections to the proposed Supplemental 2013 Budget any time before the public hearing; and

WHEREAS, a public hearing was held on Monday, November 25, 2013, and interested electors were given the opportunity to comment on, or file or register any objections to, the attached proposed Supplemental 2013 Budget.

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

Section 1. **The Community Foundation Serving Greeley and Weld County.**

a. Appropriation of Moneys to the General Fund. The Board hereby authorizes and approves the receipt and appropriation in 2013 of \$11,223 from The Community Foundation Serving Greeley and Weld County to the General Fund; and,

b. Expenditure of Moneys from the General Fund. The Board hereby authorizes and approves the expenditure in 2013 of \$11,223 to purchase certain public education and safety equipment in accordance with the Agreement establishing a pass-through fund.

Section 2. **Assistance to Firefighters Grant**

a. Appropriation of Moneys to the General Fund. The Board hereby authorizes and approves the appropriation in 2013 of \$36,851 from Assistance to Firefighters Grant to the General Fund; and

b. Expenditure of Moneys from the General Fund. The Board hereby authorizes and approves the expenditure in 2013 of \$38,790 to purchase certain wildland fire Personal Protective Equipment in accordance with the grant.

Section 3. **FEMA and State Flood Disaster Grant.**

a. Appropriation of Moneys to the General Fund. The District Board hereby authorizes and approves the appropriation in 2013 of \$24,199 from FEMA and the State of Colorado grant to the General Fund for the Evans Flood Disaster; and,

b. Expenditure of Moneys from the General Fund. The Board hereby authorizes and approves the expenditure in 2013 of \$24,233 to purchase certain response items related to the Evans Flood Disaster.

Section 4. **Appropriation of Moneys to the Volunteer Firefighter Pension Fund.** The Board hereby authorizes and approves the appropriation in 2013 of \$523,820 from the City of Evans related to the December 31, 2012 fund balance.

Section 5. **Purposes of Supplemental 2013 Budget Could Not Have Been Reasonably Foreseen.** At the time the Board adopted the 2013 Budget in the fall of 2012, it could not have reasonably foreseen if or when it would receive the donations, grants and transfers set forth in Sections 1 through 4, above.

Section 6. **Adoption of Supplemental Budget for 2013.** The Board hereby adopts the Supplemental 2013 Budget in the form attached to this Record of Proceedings.

The foregoing Resolution was seconded by Director Bernardo.

ADOPTED AND APPROVED this 25th day of November, 2013.

Mary Achziger  
Mary Achziger, President

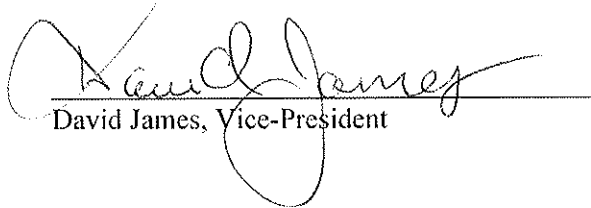
ATTEST:

Steve Bernardo  
Steven Bernardo, Secretary

STATE OF COLORADO            )  
  ) ss.  
COUNTY OF WELD                )

I, David James, Vice-President of the Evans Fire Protection District, Weld County, Colorado, do hereby certify that the foregoing pages numbered 1 through 4, inclusive, constitute a true and accurate copy of the record of proceedings of the District Board, adopted at a rescheduled regular meeting of the Board at the Evans Community Complex, City Council Chambers, 1100 37th Street, Evans, Colorado 80620, on Monday, the 25th day of November, 2013, at the hour of 7:00 p.m., as recorded in the official record of proceedings, insofar as said proceedings relate to the Supplemental 2013 Budget; that said proceedings were duly had and taken; that the meeting was duly held; and that the persons were present at the meeting as therein shown.

IN WITNESS WHEREOF, I have hereunto subscribed my name this 25<sup>th</sup> day of November, 2013.

  
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David James, Vice-President

**Attachment A**

2013 Budget Revision #2

#	Description	Fund/Funding Source	Reserves	Rev	Exp
1.1	Fire Extinguisher Training Unit	General: Community Foundation		5,355	5,355
1.2	Airway Mgmt Trainer and Kits	General: Community Foundation		1,926	1,926
1.3	AED Batteries	General: Community Foundation		3,942	3,942
1.4	Wildland PPE	General: Grant	1,939	36,851	38,790
1.5	Flood Expenditures	General: FEMA & State of Colo	34	24,199	24,233
<b>Total Fund</b>			<b>1,973</b>	<b>72,272</b>	<b>74,246</b>
					<i>Fund Balance Impact</i>
					<i>(1,973)</i>
1.9	Vol Firefighter Pension	Vol Firefighter Pension: DOLA Grant		523,820	
<b>Total Fund</b>			<b>-</b>	<b>523,820</b>	<b>-</b>
					<i>Fund Balance Impact</i>
					<i>523,820</i>

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

	2012 Actual	2013 Budget V3	2013 Projected	2014 Budget	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Beginning Fund Balance	(11,235)	997,655	997,655	523,313	538,936	554,650	516,596	410,450
<b>Revenues:</b>								
General Property Tax	600,441	1,709,123	1,708,627	1,640,195	1,656,596	1,673,162	1,689,894	1,706,793
Specific Ownership Tax	48,141	116,405	106,405	106,405	106,405	106,405	106,405	106,405
City of Evans IGA	1,421,916	440,375	440,375	448,918	457,897	467,055	476,396	485,924
Interest Earned	-	1,682	1,682	-	-	-	-	-
LaSalle IGA	6,242	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Permit Fees	-	1,500	1,500	-	-	-	-	-
Grants	10,053	61,050	61,050	-	-	-	-	-
Lease Pur Proceeds	725,000	-	-	-	-	-	-	-
Miscellaneous	14,932	11,223	11,223	-	-	-	-	-
One time payments from Evans <sup>1</sup>	16,000	300,000	300,000	-	-	-	-	-
<b>Total revenues</b>	<b>2,842,725</b>	<b>2,647,358</b>	<b>2,636,862</b>	<b>2,201,518</b>	<b>2,226,898</b>	<b>2,252,622</b>	<b>2,278,695</b>	<b>2,305,122</b>
<b>Total Annual Increase</b>		<b>3%</b>	<b>2%</b>	<b>-17%</b>	<b>1%</b>	<b>1%</b>	<b>1%</b>	<b>1%</b>
<b>Expenditures:</b>								
Board Stipends	6,068	6,513	6,513	8,679	8,679	8,679	8,679	8,679
Board Operations	96,902	84,874	84,874	84,874	73,382	78,964	74,553	80,147
Board Contingency	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000
<b>Total District Admin</b>	<b>102,970</b>	<b>101,387</b>	<b>101,387</b>	<b>103,553</b>	<b>92,061</b>	<b>97,643</b>	<b>93,231</b>	<b>98,826</b>
		<b>10%</b>	<b>0%</b>	<b>2%</b>	<b>-11%</b>	<b>6%</b>	<b>-5%</b>	<b>6%</b>
Operations Personnel	1,264,949	1,498,242	1,476,269	1,489,853	1,552,924	1,606,277	1,661,983	1,720,146
Operations Supplies & Services	330,742	364,138	364,138	323,413	326,538	329,709	332,928	336,195
<b>Total District Operations</b>	<b>1,595,691</b>	<b>1,862,380</b>	<b>1,840,406</b>	<b>1,813,266</b>	<b>1,879,462</b>	<b>1,935,986</b>	<b>1,994,911</b>	<b>2,056,341</b>
		<b>3%</b>	<b>2%</b>	<b>-3%</b>	<b>4%</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>
Asset Management Plan	97,174	86,938	86,938	45,325	37,892	55,616	90,750	100,750
Apparatus Replacement Lease	-	85,975	85,975	86,660	85,425	83,800	87,013	84,913
<b>Total Operating Expenditures</b>	<b>1,795,835</b>	<b>2,136,679</b>	<b>2,114,706</b>	<b>2,048,804</b>	<b>2,094,839</b>	<b>2,173,045</b>	<b>2,265,906</b>	<b>2,340,830</b>
<b>Total Annual Increase</b>		<b>4%</b>	<b>1%</b>	<b>-4%</b>	<b>2%</b>	<b>4%</b>	<b>4%</b>	<b>3%</b>
Disaster Response	-	24,233	24,233	-	-	-	-	-
Contribution to Capital Fund	28,000	237,114	237,114	132,091	111,345	112,631	113,935	115,256
Contribution to Training Facility Fund	10,000	10,150	10,150	5,000	5,000	5,000	5,000	5,000
Apparatus Purchase (lease proceeds)	-	725,000	725,000	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,833,835</b>	<b>3,133,176</b>	<b>3,111,203</b>	<b>2,185,895</b>	<b>2,211,184</b>	<b>2,290,676</b>	<b>2,384,840</b>	<b>2,461,086</b>
<b>Total Annual Increase</b>		<b>2%</b>	<b>-1%</b>	<b>-30%</b>	<b>1%</b>	<b>4%</b>	<b>4%</b>	<b>3%</b>
<b>Excess Revenue Over (under) Expenditures</b>	<b>1,008,890</b>	<b>(785,818)</b>	<b>(774,341)</b>	<b>15,623</b>	<b>15,714</b>	<b>(38,054)</b>	<b>(106,146)</b>	<b>(155,965)</b>
<b>Ending Fund Balance</b>	<b>997,655</b>	<b>511,836</b>	<b>523,313</b>	<b>538,936</b>	<b>554,650</b>	<b>516,596</b>	<b>410,450</b>	<b>254,485</b>
CT	997,655	-	-	-	-	-	-	-
<b>Tabor Reserve (3% of revenue) <sup>2</sup></b>	<b>63,532</b>							
<b>Operating Reserve - 3 Months</b>		<b>540,228</b>	<b>534,735</b>	<b>512,201</b>	<b>523,710</b>	<b>543,261</b>	<b>566,476</b>	<b>585,208</b>
<b>Available Funds</b>	<b>934,123</b>	<b>(28,392)</b>	<b>(11,422)</b>	<b>26,735</b>	<b>30,940</b>	<b>(26,666)</b>	<b>(156,026)</b>	<b>(330,722)</b>

<sup>1</sup> 2012 - Funding to reach tabor reserve requirements, 2013 - Transfer related to decrease in City's required emergency funding.

<sup>2</sup> Tabor reserve is minimum reserve required until property tax transfer was complete at which time the operating reserve requirement exceeds the tabor reserve requirement

**Evans Fire Protection District  
Volunteer Firefighter Pension Fund Long Range Financial Plan**

	2013 Budget	2014 Budget	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Beginning Fund Balance	523,820 <sup>1</sup>	523,233	516,360	504,773	489,649	471,874
<b>Revenues</b>						
Intergovernmental	33,994	33,994	33,994	33,994	33,994	33,994
Contributions/Inv Inc	128,000	128,000	128,000	128,000	128,000	128,000
<b>Total Revenues</b>	<b>161,994</b>	<b>161,994</b>	<b>161,994</b>	<b>161,994</b>	<b>161,994</b>	<b>161,994</b>
CT	161,994	161,994	161,994	161,994	161,994	161,994
<b>Total Available Funds</b>	<b>161,994</b>	<b>161,994</b>	<b>161,994</b>	<b>161,994</b>	<b>161,994</b>	<b>161,994</b>
<b>Expenditures</b>						
Pension Distributions	162,581	168,867	173,582	177,117	179,769	181,758
<b>Total Expenditures</b>	<b>162,581</b>	<b>168,867</b>	<b>173,582</b>	<b>177,117</b>	<b>179,769</b>	<b>181,758</b>
Transfers Out	-	-	-	-	-	-
<b>Excess Revenue Over (Under) Expenditures</b>	<b>(587)</b>	<b>(6,873)</b>	<b>(11,588)</b>	<b>(15,123)</b>	<b>(17,775)</b>	<b>(19,764)</b>
<b>Ending Fund Balance</b>	<b>523,233</b>	<b>516,360</b>	<b>504,773</b>	<b>489,649</b>	<b>471,874</b>	<b>452,110</b>
CT	523,233	516,360	504,773	489,649	471,874	452,110

<sup>1</sup> As transferred from the City of Evans on January 1, 2013.