

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
2014

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, April 28, 2014, at the hour of 7:00 p.m. concerning a proposed Supplemental 2014 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 was District legal counsel, Dino Ross.

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 2014 Budget was published in the Greeley Tribune on Monday, April 21, 2014. Notice of the public hearing also was duly posted. Thereupon, Director Watson introduced and moved for the adoption of the following Resolution:

RESOLUTION 2014-03

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 2014 AND ENDING ON THE LAST DAY OF DECEMBER 2014.

WHEREAS, the Board, after complying with notice and other statutory requirements, duly adopted a budget for fiscal year 2014;

WHEREAS, after adopting the 2014 budget and making appropriations thereunder, the District received the Final Certification of Valuation by Weld County Assessor in the amount of \$1,600,840. The Board deemed it necessary to recognize the significant revenue reduction of \$40,000;

WHEREAS, after adopting the 2014 budget and making appropriations thereunder, the Board approved repairs to the Live Fire Burn Building in the amount of \$54,695;

WHEREAS, after adopting the 2014 budget and making appropriations thereunder, the District experienced significant unanticipated turnover in both full-time and part-time personnel. An expenditure in 2014 of \$64,225 is necessary to administer the Fire Chief, Fire Captain, Full-Time, and Part-Time Firefighter hiring processes and to hire a consultant for the recruitment and retention needs of the District.

WHEREAS, after adopting the 2014 budget and making appropriations thereunder, the District received a DOLA Energy Impact Grant in the amount of \$160,000 for the purpose of purchasing a Pumper.

WHEREAS, the District Board authorized its administrative staff and consultants to prepare and submit a proposed Supplemental 2014 Budget reflecting the additional moneys appropriated to and the additional expenditures made from the General Fund, as set forth above;

WHEREAS, a proposed Supplemental 2014 Budget has been submitted to the District Board for its consideration. A copy of the Supplemental 2014 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 2014 Budget was available for inspection by the public at a designated public office; (2) a public hearing would be held on Monday, April 28, 2014; and (3) interested electors could comment on or file or register objections to the proposed Supplemental 2014 Budget any time before the public hearing; and

WHEREAS, a public hearing was held on Monday, April 28, 2014, and interested electors were given the opportunity to comment on, or file or register any objections to, the attached proposed Supplemental 2014 Budget.

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

Section 1. Reduction in Assessed Value.

a. Reduction in Moneys Appropriated to the General Fund. The Board hereby authorizes and approves the reduction in appropriated revenues in 2014 of \$40,000; and,

Section 2. Recruitment and Retention

a. Expenditure of Moneys from the General Fund. The Board hereby authorizes and approves the expenditure in 2014 of \$64,225 to administer the Fire Chief, Fire Captain, Full-Time, and Part-Time Firefighter hiring processes and to hire a consultant for the recruitment and retention needs of the District; and,

Section 3. Live Fire Burn Building Repairs.

a. Transfer and Appropriation of Moneys from the General Fund. The District Board hereby authorizes and approves the transfer in 2014 of \$35,529 from the General Fund to the Training Facility Fund; and the District Board hereby authorizes and approves the appropriation in 2014 of \$35,529 in the Training Fund; and,

b. Expenditure of Moneys from the Training Fund. The Board hereby authorizes and approves the expenditure in 2014 of \$54,695 to complete necessary repairs to the live fire burn building.

Section 4. **Pumper Purchase.**

a. Appropriation of Moneys to the Capital Fund. The District Board hereby authorizes and approves the appropriation in 2014 of \$160,000 in the Capital Fund from a DOLA Energy Impact Grant to purchase a Pumper.


b. Expenditure of Money from the Capital Fund. The District Board hereby authorizes and approves the expenditure in 2014 of \$369,855 for the purchase of a Pumper.

Section 5. **Purposes of Supplemental 2014 Budget Could Not Have Been Reasonably Foreseen.** At the time the Board adopted the 2014 Budget in the fall of 2013, it could not have reasonably foreseen a) the reduction in revenues for 2014, b) the receipt of the DOLA Energy Impact Grant moneys, or 3) the expenses set forth in Sections 2 through 4, above.


Section 6. **Adoption of Supplemental Budget for 2014.** The Board hereby adopts the Supplemental 2014 Budget in the form attached to this Record of Proceedings.

The foregoing Resolution was seconded by Director Bernardo.

ADOPTED AND APPROVED this 28th day of April, 2014.


Mary Achziger, President

ATTEST:


Steve Bernardo, Secretary

STATE OF COLORADO)
) ss.
COUNTY OF WELD)

I, Steve Bernardo, Secretary 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 regular meeting of the Board at the Evans Community Complex, City Council Chambers, 1100 37th Street, Evans, Colorado 80620, on Monday, the 28th day of April, 2014, at the hour of 7:00 p.m., as recorded in the official record of proceedings, insofar as said proceedings relate to the Supplemental 2014 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 28th day of April, 2014.



Steve Bernardo, Secretary

Attachment A

2014 Budget Revision #1

#	Description	Fund/Funding Source	Reserves	Rev	Exp
1.1	Property Tax	General: 2013 Fund Balance	(40,000)	(40,000)	
1.2	Fire Chief Recruitment	General: 2013 Fund Balance	25,000		25,000
1.3	Captain Recruitment	General: 2013 Fund Balance	13,825		13,825
1.4	Retention & Recruitment & Consultant	General: 2013 Fund Balance	25,400		25,400
1.5	Transfer to Training Fund	General: 2013 Fund Balance	35,529		35,529
Total Fund			59,754	(40,000)	99,754
					<i>Fund Balance Impact</i> <i>(139,754)</i>
1.6	Transfer from General Fund	Training: 2013 Fund Balance	19,166	35,529	54,695
Total Fund			19,166	35,529	54,695
					<i>Fund Balance Impact</i> <i>(19,166)</i>
1.7	Fire Pumper	Capital: 2013 Fund Balance	209,855	160,000	369,855
Total Fund			209,855	160,000	369,855
					<i>Fund Balance Impact</i> <i>(209,855)</i>

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

	2012 Actual	2013 Budget V3	2013 Actual	2014 Budget	2014 Budget V2	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Beginning Fund Balance	(11,235)	997,655	997,655	718,353	718,353	594,222	573,368	498,380	354,931
Revenues:									
General Property Tax	600,441	1,709,123	1,711,382	1,640,195	1,600,195	1,616,848	1,633,017	1,649,347	1,665,841
Specific Ownership Tax	48,141	116,405	119,998	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	448,918	457,897	467,055	476,396	485,924
Interest Earned	-	1,682	49	-	-	-	-	-	-
LaSalle IGA	6,242	6,000	5,731	6,000	6,000	6,000	6,000	6,000	6,000
Permit Fees	-	1,500	-	-	-	-	-	-	-
Grants	10,053	61,050	50,569	-	-	-	-	-	-
Lease Pur Proceeds	725,000	-	-	-	-	-	-	-	-
Miscellaneous	14,932	11,223	12,253	-	-	-	-	-	-
One time payments from Evans ¹	16,000	300,000	300,000	-	-	-	-	-	-
Total revenues	2,842,725	2,647,358	2,640,357	2,201,518	2,161,518	2,187,150	2,212,476	2,238,148	2,264,169
Total Annual Increase		3%	-7%	-17%	-2%	-1%	1%	1%	1%
Expenditures:									
Board Stipends	6,068	6,513	5,619	8,679	8,679	8,679	8,679	8,679	8,679
Board Operations	96,902	84,874	78,527	84,874	109,874	72,189	77,760	73,336	78,919
Board Contingency	-	10,000	-	10,000	10,000	10,000	10,000	10,000	10,000
Total District Admin	102,970	101,387	84,146	103,553	128,553	90,868	96,438	92,015	97,598
		11%	-18%	23%	24%	-12%	6%	-5%	6%
Operations Personnel	1,264,949	1,498,242	1,330,681	1,489,853	1,489,853	1,552,924	1,606,277	1,661,983	1,720,146
Operations Supplies & Services	330,742	364,138	381,096	323,413	362,638	326,538	329,709	332,928	336,195
Total District Operations	1,595,691	1,862,380	1,711,777	1,813,266	1,852,491	1,879,462	1,935,986	1,994,911	2,056,341
		3%	7%	6%	2%	4%	3%	3%	3%
Asset Management Plan	97,174	86,938	95,501	45,325	45,325	37,892	55,616	90,750	100,750
Apparatus Replacement Lease	-	85,975	86,494	86,660	86,660	85,425	83,800	87,013	84,913
Total Operating Expenditures	1,795,835	2,136,679	1,977,918	2,048,804	2,113,029	2,093,647	2,171,841	2,264,689	2,339,602
Total Annual Increase		4%	10%	4%	3%	2%	4%	4%	3%
Disaster Response	-	24,233	10,372	-	-	-	-	-	-
Contribution to Capital Fund	28,000	237,114	237,114	132,091	132,091	109,358	110,624	111,907	113,208
Contribution to Training Facility Fund	10,000	10,150	10,150	5,000	40,529	5,000	5,000	5,000	5,000
Apparatus Purchase (lease proceeds)	-	725,000	684,105	-	-	-	-	-	-
Total Expenditures	1,833,835	3,133,176	2,919,659	2,185,895	2,285,649	2,208,004	2,287,465	2,381,597	2,457,810
Total Annual Increase		46%	59%	-25%	5%	1%	4%	4%	3%
Excess Revenue Over (under) Expenditures	1,008,890	(785,818)	(579,301)	15,623	(124,131)	(20,854)	(74,988)	(143,449)	(193,641)
Ending Fund Balance	997,655	511,836	718,353	733,976	594,222	573,368	498,380	354,931	161,290
CT	997,655	-	718,353	-	-	-	-	-	-
Tabor Reserve (3% of revenue) ²	63,532								
Operating Reserve - 3 Months		540,228	497,072	512,201	528,257	523,412	542,960	566,172	584,900
Available Funds	934,123	(28,392)	221,281	221,775	65,965	49,956	(44,581)	(211,242)	(423,611)

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

² 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
Training Facility Fund Long Range Financial Plan**

	2012 Actual	2013 Budget	2013 Actual	2014 Budget	2014 Budget V2	2015 Projected	2016 Projected	2017 Projected	2018 Projected
Beginning Fund Balance	-	11,887	11,887	19,167	19,167	5,001	10,001	15,001	20,001
Revenues:									
Training Facility Use Fees	6,450	5,000	4,120	5,000	5,000	5,000	5,000	5,000	5,000
Transfer from General Fund	10,000	10,150	10,150	5,000	40,529	5,000	5,000	5,000	5,000
Total revenues	16,450	15,150	14,270	10,000	45,529	10,000	10,000	10,000	10,000
Total Annual Increase		-8%	-13%	-30%	355%	0%	0%	0%	0%
Expenditures:									
Operating Supplies & Services	4,563	10,150	6,991	5,000	59,695	5,000	5,000	5,000	5,000
Total Operating	4,563	10,150	6,991	5,000	59,695	5,000	5,000	5,000	5,000
		122%	53%	-28%	1094%	0%	0%	0%	0%
Total Expenditures	4,563	10,150	6,991	5,000	59,695	5,000	5,000	5,000	5,000
Total Annual Increase		122%	53%	-28%	1094%	0%	0%	0%	0%
Excess Revenue Over (under) Expenditures	11,887	5,000	7,279	5,000	(14,166)	5,000	5,000	5,000	5,000
Ending Fund Balance	11,887	16,887	19,167	24,167	5,001	10,001	15,001	20,001	25,001
CT	11,887		19,167						

Evans Fire Protection District
Capital Replacement Plan Detail

2012-2022 Capital Improvement Plan Detail

	2012 Actual	2013 Budget V2	2013 Actual	2014 Budget	2014 Budget V2	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected	2020 Projected	2021 Projected	2022 Projected
FIRE TRUCK													
Beginning Balance	-	28,000	28,000	210,525	210,525	117,761	173,916	243,640	355,548	468,756	583,097	698,581	815,220
Revenues:													
Transfers In (Contribution)	28,000	182,525	182,525	117,091	117,091	56,155	69,725	111,907	113,208	114,341	115,484	116,639	117,805
Grants	-	-	-	-	160,000	-	-	-	-	-	-	-	-
Total Revenues	28,000	182,525	182,525	117,091	277,091	56,155	69,725	111,907	113,208	114,341	115,484	116,639	117,805
Expenditures:													
Engine	-	-	-	-	369,855	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	369,855	-	-	-	-	-	-	-	-
Ending Balance	28,000	210,525	210,525	327,616	117,761	173,916	243,640	355,548	468,756	583,097	698,581	815,220	933,025
SELF-CONTAINED BREATHING APPARATUS (SCBA)													
Beginning Balance	-	-	-	54,589	54,589	69,589	122,792	163,691	(56,309)	(56,309)	(56,309)	(56,309)	(56,309)
Revenues:													
Transfers In (Contribution)	-	54,589	54,589	15,000	15,000	53,203	40,899	-	-	-	-	-	-
Total Revenues	-	54,589	54,589	15,000	15,000	53,203	40,899	-	-	-	-	-	-
Expenditures:													
SCBA	-	-	-	-	-	-	-	220,000	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	220,000	-	-	-	-	-
Ending Balance	-	54,589	54,589	69,589	69,589	122,792	163,691	(56,309)	(56,309)	(56,309)	(56,309)	(56,309)	(56,309)
MAJOR FACILITY REPAIRS													
Beginning Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenues:													
Transfers In (Contribution)	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditures:													
Facility Repairs	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Balance	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Ending Fund Balance	28,000	265,114	265,114	397,205	187,350	296,708	407,331	299,239	412,447	526,788	642,272	758,911	876,716
CT	28,000	265,114	265,114	397,205	187,350	296,708	407,331	299,239	412,447	526,788	642,272	758,911	876,716