

Evans Fire Protection District



2024 Budget



EVANS FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS

MARY ACHZIGER
President
Seated through 2027

DAVID JAMES
Vice-President
Seated through 2025

TRICIA WATSON
Treasurer
Seated through 2025

TIMOTHY NAYLOR
Director
Seated through 2027

MARTY SCHANWOLF
Secretary
Seated through 2025



DISTRICT STAFF

JOE DESALVO
Fire Chief

BRIAN LEE
Shift Captain

SHARON BOWLES
Business Manager

TONY RIOFRIO
Shift Captain

JAY DEIBEL
Administrative Captain

JOHN UDICK
Shift Captain



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BUDGET MESSAGE

Greetings,

The 2024 Evans Fire Protection District annual budget is laid out on the following pages. Since there are many variables that make it difficult to project revenue over the next few years, we approach each budget cycle from a standpoint of being fiscally responsible while still ensuring that the EFPD staff has all the resources they need to effectively operate and provide the best services to the citizens and visitors of Evans.

A significant influence on the 2024 budget process was the November statewide ballot issue on property taxes. Proposition HH would have resulted in a reduction in our revenue of approximately 6%. With the possibility of a reduction in revenue, the EFPD staff created budgets that reflected such reductions. We were able to produce a balanced budget without a reduction in services and still contribute to our Capital and Asset Management funds. We also created a new program to assist our members who are currently renting with purchasing a house in a very challenging market. This is another benefit that we are proud to be able to provide.

A large majority of the EFPD staff are involved in the budgeting process at some level. Most of the firefighters have their own program areas and are responsible for submitting a budget for the program that they manage. Each program manager was tasked with being mindful of the reduction and to think about the needs of the organization. Upon meeting with each program manager, it was evident that they took this process seriously and produced well-thought-out budget requests.

Finally, I would like to recognize the entire EFPD staff for their efforts not only during the budget process, but every single day. They are the real strength of this organization. They are actively engaged in nearly every aspect of our operations, and their contributions are why we can operate as efficiently as we do while being mindful of the taxpayers' money. It is also important to recognize our Board of Directors for their continued support. If you have any questions about the 2024 budget or about the Fire District in general, please do not hesitate to reach out to me at any time.

Respectfully,

Joe DeSalvo
Fire Chief





BUDGET OVERVIEW

This 2024 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 2024, the total assessed value reported by the Weld Assessor's office was preliminarily estimated to be \$280,596,570, which would generate \$4,349,247 in actual revenue. However, with recent changes from the Special Legislative Session, the amount of Property Tax Revenue to be collected in 2024 is still undetermined. SB23B-001, adopted on November 20, 2023, primarily affects Residential Property by reducing the assessment rate from 6.765% to 6.7% and increasing the exemption amount from \$15,000 to \$55,000. Additionally, this bill calls for the State to "backfill" local governments to compensate for tax revenue lost due to the property tax reductions. The Weld County Assessors office is working diligently to provide updated taxing information, however, in order to prepare this budget in a timely manner, Staff has estimated the 2024 Property Tax Revenue amount in the following budget at 5% less than the preliminary Assessed Value amounts provided by the County. We feel this is a conservative estimate that provides for a balanced budget in 2024 while awaiting further information from the County and State.

Due to an amendment to the Intergovernmental Agreement with the City of Evans, the City will substantially decrease their investment in Emergency Services. In previous years, the City payment was increased each year by the inflation rate as determined by the Consumer Price Index. Beginning in 2023, the contribution rate decreased by 63% to a flat rate of \$200,000 each year until the City ceases to invest in Emergency Services for their citizens in 2027.

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.

BOARD OF DIRECTORS

Provides governance and policy direction to the Fire District in accordance with State law and adopted bylaws. Adopts resolutions as necessary to govern the District. Reviews and adopts as necessary the Member Handbook, Board Bylaws, Financial Policies, and annual budget. Reviews and approves purchases and vendor contracts in accordance with Financial Polices. Reviews and approves as necessary intergovernmental agreements and contracts.

ADMINISTRATION

Manages all business functions of the District including personnel and budget administration. Manages relationships with the City of Evans and Weld County. Prepares planning and analysis documents. Manages intergovernmental agreements and contracts with private vendors. Prepares and administers budgets and Board of Director meetings and agendas in accordance with State law and Board Bylaws and Policies. Evaluates organizational performance in accordance with Board direction and applicable industry standards. Manages District purchasing system, asset management plan, and capital resources. Oversees all District operations and manages employee relations as required by State law. Cooperates with the City of Evans and Weld County in emergency management and disaster planning. Maintains Record Management System and other relevant record systems.

EMERGENCY RESPONSE OPERATIONS

Emergency and non-emergency response for fires, medical emergencies, rescues, and hazardous materials releases. Assists citizens, visitors and businesses with non-emergency loss control. Provides personnel resources for fire prevention activities, community safety events and installation of child car seats. Pre-plans buildings and facilities for emergency response. Maintains all District facilities, equipment and vehicles (except Administrative Office). Develops and maintains General Operating Guidelines and applicable operational procedures. Assists the City in testing fire hydrants and related fire protection equipment.



TRAINING

Provides and coordinates all training to maintain emergency and non-emergency skills of all District personnel. Develops and executes short and long-term training plans. Provides internal and external training opportunities for all District personnel to acquire and maintain skills and related certifications after hire. Maintains certification system and training records. Assists officers in evaluating crews and individuals in emergency response operations. Maintains training facilities, props and equipment. Cooperates with other agencies in providing multi-agency training. Cooperates with Aims Community College for emergency medical services training and regional training.

FIRE PREVENTION

All fire prevention functions related to the enforcement of the District's fire code. Review of new buildings and fire suppression, alarm and special hazard systems and related construction inspections. Participation in the City development review and land use process to mitigate future fire and public safety risks. Investigation of fires for cause and origin, and cooperation with Evans Police Department on fires that are determined to be arson or suspicious cause. Provides fire safety education to high-risk populations and the general public including participation in local and regional community safety events. Maintains fire prevention polices and enforcement processes in cooperation with the City of Evans. Cooperates with the City of Evans in code enforcement. Maintains contracts with vendors for special review and inspection services. Cooperates with other state and local public safety enforcement agencies.





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. In 2024, the District will be hiring a Fire Marshal who will also do contract work for Platte Valley Fire Protection District. This is reflected under Revenue as the Fire Marshal IGA.

Revenue Source	Amount	% of Total
General Property Tax	\$ 3,483,898	73%
Oil & Gas Properties	\$ 681,936	14%
Specific Ownership Tax	\$ 125,000	3%
Interest Earned	\$ 203,000	4%
City of Evans IGA	\$ 200,000	4%
Fire Marshal IGA	\$ 85,000	2%
LaSalle IGA	\$ 8,850	0%
Grants	\$ 1,800	0%
Fees	\$ 2,000	0%
TOTAL	\$ 4,791,484	100%

Expenditures

Operating Expenditures – Overall total expenditures are \$4,238,167. Increased expenditures are seen in dispatch services provided by Weld County, enhanced physical evaluations for personnel, and the commissioning of a Fire Impact Fee study.



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.

Expenditure	Amount	% of Total
Personnel	\$ 3,470,554	82%
Supplies & Services	\$ 562,168	13%
Asset Management Plan	\$ 25,000	1%
Transfer to Capital Fund	\$ 180,445	4%
TOTAL	\$ 4,238,167	100%

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 2024, the main AMP expense is the replacement of personal protective equipment.

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. In 2024, the District’s Brush Truck will be refurbished and a training tower may be constructed.

Following is the detailed General Fund Long Range Plan.





General Fund Long Range Plan

The District's Financial Policies direct staff to prepare annually a five (5) year financial long-range plan (LRP) for each fund. Each LRP will include revenues, expenditures and other sources and uses with sufficient detail to identify trends and items with major impact. Revenue estimates should be prepared on a conservative basis to minimize the possibility that economic fluctuations could imperil on-going service programs during the budget year.

	2022 Audited Actuals	2023 Annualized	2024 BUDGET	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected
Beginning Fund Balance	4,726,091	5,582,422	6,151,219	6,704,536	7,063,668	7,311,155	7,359,773	7,536,147
Revenues:								
Property Tax								
Residential Properties	2,008,111	1,974,456	2,341,281	2,388,107	2,674,679	2,728,173	3,055,554	3,116,665
Oil & Gas	354,733	595,267	681,936	511,452	383,589	287,692	215,769	161,827
Other Property types	1,012,513	995,762	1,142,617	1,154,943	1,200,205	1,212,207	1,260,695	1,273,302
Specific Ownership Tax	182,745	158,098	125,000	125,000	125,000	125,000	125,000	125,000
City of Evans IGA	543,710	200,000	200,000	200,000	200,000	-	-	-
LaSalle IGA	8,676	8,779	8,850	8,938	9,028	9,118	9,209	9,301
Fire Marshal IGA	-	-	85,000	85,000	-	-	-	-
Interest Earned	59,505	214,718	203,000	206,045	154,534	156,852	159,205	161,593
Grants	1,800	5,299	1,800	1,800	1,800	1,800	1,800	1,800
Fees	4,850	7,700	2,000	2,000	2,000	2,000	2,000	2,000
Miscellaneous	25,359	174,086	-	-	-	-	-	-
Total revenues	4,202,001	4,334,164	4,791,484	4,682,385	4,750,835	4,522,842	4,829,232	4,851,488
Expenditures:								
Personnel	2,695,357	2,954,786	3,470,554	3,619,610	3,775,637	3,938,967	4,109,947	4,288,942
Supplies & Services	372,523	473,874	562,168	495,286	502,715	510,256	517,910	525,679
Asset Management	25,000	25,000	25,000	25,000	25,000	25,000	25,001	25,002
Capital Fund	173,769	311,707	180,445	183,357	199,994	-	-	-
Apparatus Lease	79,022	-	-	-	-	-	-	-
Total Expenditures	3,345,671	3,765,367	4,238,167	4,323,254	4,503,347	4,474,223	4,652,858	4,839,622
Excess Revenue Over Expenditures	856,331	568,797	553,317	359,131	247,488	48,618	176,373	11,865
Unappropriated Funds	5,582,422	6,151,219	6,704,536	7,063,668	7,311,155	7,359,773	7,536,147	7,548,012



CAPITAL IMPROVEMENT PLAN

The Capital Improvement Plan is designed to hold funds for future Capital needs – projects or equipment with a cost greater than \$100,000 and a life expectancy of more than one year. In January 2023 the District contracted to purchase a new aerial apparatus. The full purchase price of that apparatus is currently available in the COLOTRUST investment account. The budget below appropriates these funds to be held until delivery of the new apparatus; the anticipated delivery date is mid-2026. Additionally, in July 2023 the District contracted for the refurbishment of the current Brush Truck. The funds for this project are available in the current Capital Improvement Plan balance. This budget appropriates the necessary funds for this project, which is expected to be completed and paid in late 2024.

	2022 Actual	2023 Actual	2024 BUDGET	2025 Projected	2026 Projected	2027 Projected	2028 Projected
<i>Beginning Fund Balance</i>	565,477	684,611	797,660	738,105	541,462	711,457	610,457
Appropriations:							
Annual Contribution from Revenue	183,608	168,049	180,445	183,357	199,994	-	-
Held in COLOTRUST	-	-	1,800,000	-	-	-	-
Held as Impact Fees	-	-	400,000	-	-	-	-
Grants	-	-	-	-	-	-	-
Insurance Claim	-	143,658	23,948	-	-	-	-
Capital Fund Balance	749,085	996,318	3,202,053	921,462	741,457	711,457	610,457
Expenditures:							
<i>Contracted Apparatus Reserve - Brush Truck</i>	-	-	210,000	-	-	-	-
<i>Contracted Apparatus Reserve - Aerial delivery expected in 2026</i>	-	-	1,800,000	-	-	-	-
Engines	-	-	-	-	-	-	-
Light Vehicle	-	-	-	-	-	71,000	-
SCBA	-	-	-	350,000	-	-	-
Real Estate	-	-	-	-	-	-	-
Training Facility	-	-	400,000	-	-	-	-
Apparatus Maintenance	30,255	45,000	20,000	20,000	20,000	20,000	20,000
Station Maintenance	34,220	153,658	33,948	10,000	10,000	10,000	10,000
Total Expenditures & Funds Held	64,475	198,658	2,463,948	380,000	30,000	101,000	30,000
Available Fund Balance	684,611	797,660	738,105	541,462	711,457	610,457	580,457





ASSET MANAGEMENT PLAN

The Asset Management Plan was developed with the strategy of anticipating and funding the replacement of equipment with a total cost below \$100,000. Delaying the replacement of equipment can be extremely expensive in terms of lost productivity and the high cost of emergency repairs. In 2023, staff will be replacing five sets of expiring bunker gear.

Evans Fire Protection District Asset Management Plan

	2022	2023	2024	2025	2026
Beginning Balance	269,693	256,894	247,894	222,962	247,962
Revenues					
Transfer In	25,000	25,000	25,000	25,000	25,000
Grant reimbursement			12,088		
Balance	294,693	281,894	284,982	247,962	272,962
Bunker Gear	29,081	34,000	36,000	-	-
Communications	-	-	-	-	-
Equipment	-	-	15,110	-	-
Hose	8,718	-	10,910	-	-
Expenditures	37,799	34,000	62,020	-	-
Ending Balance	256,894	247,894	222,962	247,962	272,962



HOME BUYER ASSISTANCE

To allow District employees an opportunity to provide a stable home for themselves and their families, the Board of Directors establishes the home Buyer Assistance Program. Qualified employees may request assistance from the District to purchase a primary residence. This program is being established with the allocation of investment funds.

	2024	2025	2026
Beginning Balance	-	-	10,000
Revenues			
Transfer In	50,000	10,000	10,000
Balance	50,000	10,000	20,000
Expenditures			
Employee Request for Assistance	50,000	-	-
Ending Balance	-	10,000	20,000

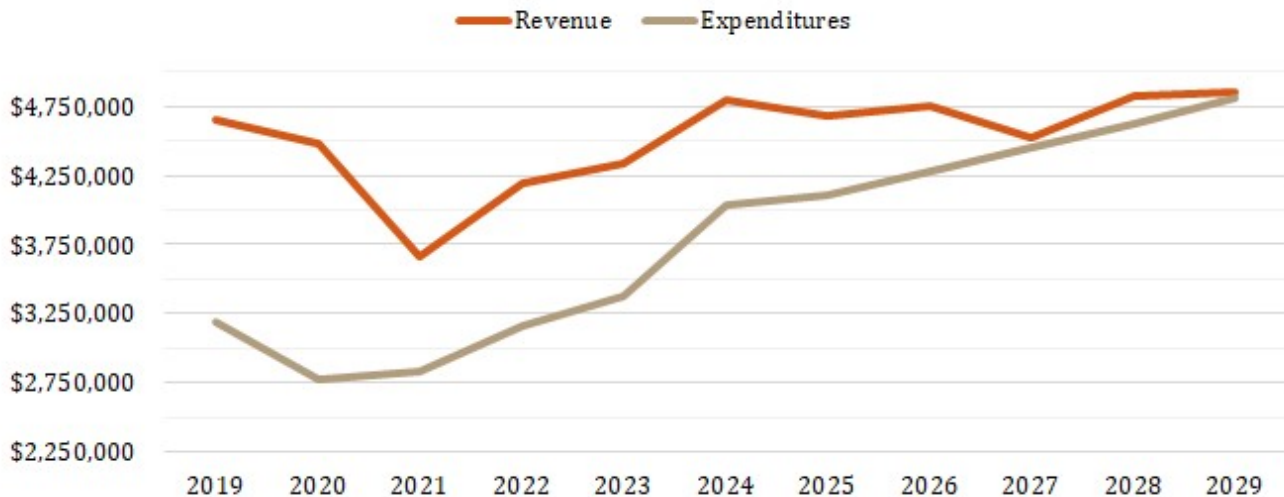


ATTACHMENT A: REVENUE & EXPENSE TRENDS

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 increased slightly in 2023 and again in 2024, however, we predict this revenue category to begin declining in 2025.

Future revenues are conservatively forecasted to increase slightly to balance the continued residential developments and strong residential property values in the District along with changes being made at the State level to assessed values and assessment rates. In addition, there has been an increase in commercial development within the District which will contribute to future revenue. This is a conservative revenue forecast that will allow the District to maintain service levels.

Expenses here include Personnel and all operating Supplies and Services. 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 POSITIONS

Personnel	2022	2023	2024	2025	2026	2027	2028	2029
Full-Time Wages	1,782,091	\$ 1,998,016	\$ 2,338,472	\$ 2,455,396	\$ 2,578,166	\$ 2,707,074	\$ 2,842,428	\$ 2,984,549
Benefits	679,062	728,852	918,081	950,214	983,472	1,017,893	1,053,519	1,090,393
Acting Officer Pay	23,799	29,562	26,000	26,000	26,000	26,000	26,000	26,000
Training Overtime	22,204	13,910	12,000	12,000	12,000	12,000	12,000	12,000
Other Overtime	23,368	19,145	20,000	20,000	20,000	20,000	20,000	20,000
Staffing Overtime	64,099	65,638	50,000	50,000	50,000	50,000	50,000	50,000
Part-Time Wages	7,038	5,579	10,000	10,000	10,000	10,000	10,000	10,000
Volunteer Pension	88,000	88,000	88,000	88,000	88,000	88,000	88,000	88,000
Board Stipend	5,695	6,084	8,000	8,000	8,000	8,000	8,000	8,000
Total Wages & Benefits	2,695,357	\$ 2,954,786	\$ 3,470,554	\$ 3,619,610	\$ 3,775,637	\$ 3,938,967	\$ 4,109,947	\$ 4,288,942



Full-Time Firefighters: 15 Authorized Positions					
Step	0	1	2	3	4
Annual Pay	\$ 64,651	\$ 68,755	\$ 75,607	\$ 82,559	\$ 88,736

Captains: 3 Authorized Positions			
Step	0	1	2
Annual Pay	\$ 96,069	\$ 108,149	\$ 118,890

Part-Time Firefighters: 2 Authorized Positions	
Hourly Pay	\$16.58



ATTACHMENT C:

SUPPLIES & SERVICES

Administration

Financial Services	80,000
Human Resources	4,305
Insurance	70,000
IT Services	4,445
Legal Services	30,000
Office Supplies	1,850
Professional Services	101,500
Utilities	40,000

Equipment Maintenance

Respiratory Protection	7,500
Building Maintenance	14,120
Hose & Appliances	2,685
PPE Maintenance	14,485
Radio Maintenance	1,875
Small Tools	4,240
Training Grounds	3,650
Vehicle Maintenance	25,000
Water Rescue	2,640

Operations

Captain's Discretionary Fund	1,000
Chief's Discretionary Fund	10,000
Clothing	15,550
Community Outreach	5,202
Community Risk Reduction	10,000
Consumables	5,770
Education Expense Reimbursement	7,000
Food	4,250
Fuel	16,000
Health & Fitness	33,270
Medical	14,381
Peer Support	6,450
Training	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. Typically, the District recognizes minimal revenue from these fees.

Type of Event	Fee per Event
Amusement Buildings	\$ 250
Carnivals & Fairs	\$ 250
Storage/Handling of Explosives	\$ 1,500
Open Burning	\$ -
Outdoor Assembly of more than 1,000 people	\$ 250
Usage/Handling of Pyrotechnic Materials	\$ 250
Tents & Temporary Membrane Structures	\$ 250
Retail Sale of Fireworks	\$ 1,500
Discretionary Permit required by Fire Code Official	
If Impact Fees Paid	\$ -
No Impact Fees Paid	\$ 250

Fire Code Inspection Fees	
Initial/Annual Inspection	\$ -
1st Reinspection	\$ -
2nd Reinspection	\$ 50
3rd Reinspection	\$ 100

Type of Response	Administrative Costs	Personnel Costs	Consumable/ Disposable Goods	Equipment
Emergency Medical Services	\$ -	\$ -	\$ -	\$ -
Extra Jurisdictional Services	\$ -	\$ -	\$ -	\$ -
Wildland Services	\$ -	\$ -	\$ -	\$ -
Disaster Response Services	\$ -	\$ -	\$ -	\$ -

Wildland Services: If the response is within EFPD jurisdiction or for mutual/automatic aid, there is no cost. If the response is due to a state or federal request, EFPD will bill through the appropriate billing system at their established rates for administration, personnel, consumables, and equipment.



Disaster Response Services: If the response is within EFPD jurisdiction or for mutual/automatic aid, there is no cost. If the response is due to a state or federal request, EFPD will bill through the appropriate billing system at their established rates for administration, personnel, consumables, and equipment.

Hazardous Materials Incident Response Fees

Administrative Costs: Invoice will include additional 10% for administrative overhead and any collection costs/expenses incurred by the District.

Personnel Costs: Billed at the hourly rate of the actual responding personnel on the incident; including all statutory benefit costs.

Consumable/Disposable Goods: Actual cost of replacing all materials used on the incident. Where minimum quantities are required, that amount will be charged.

Equipment: Billed at the hourly rate established by FEMA (www.fema.gov/schedule-equipment-rates).



ATTACHMENT E:

BUDGET RESOLUTION

R E S O L U T I O N 2023-06

A RESOLUTION SUMMARIZING REVENUES AND EXPENDITURES FOR EACH FUND, ADOPTING A BUDGET FOR THE YEAR 2017, LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2024 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 2024 FISCAL YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2024, AND ENDING ON THE LAST DAY OF DECEMBER 2024.

WHEREAS, the District Board authorized its administrative staff and consultants to prepare and submit a proposed Budget for fiscal year 2024; and

WHEREAS, a proposed Budget for fiscal year 2024 ("**2024 Budget**") has been submitted to the District Board for its consideration. A copy of the proposed 2024 Budget is attached to this Record of Proceedings; and

WHEREAS, upon due and proper notice, published in accordance with the law, the proposed 2024 Budget was available for inspection by the public at a designated public office; and

WHEREAS, a public hearing was held Monday, November 27, 2023, and interested electors were given the opportunity to comment on or to file or register any objections to the attached proposed 2024 Budget.

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

Section 1. Appropriation of 2024 Budget Revenues. That the estimated revenues for each fund as more specifically identified in the attached 2024 Budget are approved and appropriated.

Section 2. Approval of 2024 Budget Expenditures. That the estimated expenditures for each fund as more specifically identified in the attached 2024 Budget are accepted and approved.

Section 3. Adoption of Budget for 2024. That the attached 2024 Budget as submitted is approved and adopted as the District's budget for fiscal year 2024.

Section 4. Adoption of Mill Levy. That the mill levy necessary to generate the revenues set forth in the 2024 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 27th day of November, 2023.

Mary Achziger, President

ATTEST:

Martin Schanwolf, Secretary

