

**RESOLUTION
BOARD OF DIRECTORS OF THE
EVANS FIRE PROTECTION DISTRICT**

A RESOLUTION ADVOCATING THAT THE VOTERS VOTE YES TO APPROVE THE FIRE DISTRICT'S REQUEST FOR A SALES TAX DURING THE NOVEMBER 4, 2025 ELECTION

WHEREAS, the Evans Fire Protection District ("**Fire District**") is a political subdivision of the State of Colorado, organized to provide fire suppression, fire prevention, public education, technical rescue, water & ice rescue, hazardous material response, community risk reduction, and emergency medical response ("**Emergency Services**") to the residents, properties, and businesses within its jurisdiction;

WHEREAS, the Fire District is facing near-term financial shortfalls, in light of lagging property tax revenue, increases in call volume, the expiration of financial assistance payments from the City of Evans, and rising personnel, equipment, and operational costs. As a result, the Fire District needs additional revenue to help maintain emergency response times, to grow its operational capabilities as the community grows, and to address its highest-priority staffing, equipment, and apparatus needs;

WHEREAS, the Fire District's Board of Directors ("**Board**") adopted a Resolution directing that the Fire District ask its citizens to approve a one percent sales tax during the coordinated election to be held on November 4, 2025 ("**Election**"). The proposal would assess a sales tax of one cent on every dollar of purchased items within the Fire District's boundaries, **except that sale tax will not be charged for exempt items**, which include many necessities of daily living, including food for domestic home consumption, prescriptions, diapers, feminine products, and purchases benefiting schools;

WHEREAS, the Colorado Fair Campaign Practices Act, C.R.S. § 1-45-117(1)(b), expressly allows the Board to adopt a Resolution advocating that voters approve the Fire District's request for a sales tax during the Election; and

WHEREAS, the Board has determined it is important to the health, safety, and welfare of the citizens to whom it provides essential, life-saving Emergency Services that the Board adopt this Resolution **urging all eligible voters to VOTE YES to APPROVE the Fire District's proposed sales tax at the Election**.

NOW, THEREFORE, be it resolved by the Board of Directors of the Evans Fire Protection District that:

1. Since organizing in 2012, the Fire District has provided essential, life-saving Emergency Services to the citizens and property within its approximately 10 square mile service area, encompassing the entirety of the City of Evans ("**City**"). The Fire District currently operates a single station which serves its whole jurisdiction. Although the Fire District's boundaries are the same as the City's boundaries, the Fire District is a legally distinct entity, and is not part of the City.

2. The Fire District currently serves a population of approximately 22,000 residents. This represents a **nearly 20% increase of the Fire District's population in the last 10 years**, which rapid population growth has had a direct and substantial impact on emergency call volume within the Fire

District's jurisdiction. Moreover, the Fire District's population is projected to increase further by nearly an additional 20% by 2030.

3. The Fire District does not currently have a sales tax and depends primarily on property tax revenues to support its Emergency Services. The City of Evans is comprised of roughly 60% residential property, 24% commercial property, and a 16% mixture of agricultural, industrial, vacant land, and oil and gas property. Because residential property is taxed at lower rates than other types of property, in recent years, the Fire District's property tax revenues have failed to keep up with the rate at which expenses have risen. As a result, the Fire District has faced a shortfall in revenue each year, which requires the Board to balance the Fire District's budget by dipping into reserves. Although this has worked as a stop-gap measure, the practice cannot be sustained long term.

4. The Fire District responds to emergency calls for all hazards, including fire incidents, traffic accidents, technical rescue, medical emergencies, and hazmat situations. Population and community growth have nearly doubled the Fire District's global call volume since 2012, from 1,487 calls at that time to 2,554 in 2024. This represents an increase in calls for emergency services of over 70%. As the Fire District's population continues to grow and age, calls for emergency medical response are only expected to further increase, underscoring the need for the Fire District to add additional qualified firefighters and paramedics.

5. At the same time, the Fire District is also experiencing rising costs for supplies, equipment, apparatus, and personnel. The competitive market rate for firefighter compensation has increased 161% since 2012, and equipment costs have gone up by 15% to 75% depending on the item, further contributing to the Fire District's funding shortfalls. As just one example, a fire truck that the Fire District paid \$693,000 for in 2012 would cost the Fire District \$1,602,900 to purchase in 2023.

6. Despite conscientious spending of taxpayer money, the impact of upward spiraling costs and service demands that are outpacing revenue has put the Fire District in a position in which continuing without increased tax funding could significantly compromise the level of life-saving Emergency Services the Fire District is able to provide to the community now and in the future.

7. On average, Colorado fire departments rely on sales taxes for about 11% of their revenue, but the Fire District does not currently have *any* sales tax. In fact, among the 10 fire protection districts in Weld County, the Fire District has the lowest budget of all of them, despite having the fourth highest call volume.

8. The Fire District's sales tax proposal amounts to a tax of one penny on every dollar. This is equal to only ten cents on a \$10 purchase. However, no sales tax would be collected on exempt purchases, which includes food for domestic home consumption, prescriptions, diapers, feminine products, and purchases benefiting schools.

9. If successful, the Fire District will use the new sales tax revenues to support its most critical administrative, operational, and personnel needs. At present, the Fire District's top priorities are:

- Hiring additional first responders to fully staff its fire station across all three shifts and maintain response times throughout its expanding service areas. This includes adding new firefighters, so the station has enough personnel on duty at all times to fully staff two fire trucks simultaneously. Currently, the Fire District must under-staff

some of its fire trucks because it does not have enough personnel, which reduces response capabilities and is less safe for the firefighters;

- Offering attractive recruitment and retention packages to new personnel, in order to position the Fire District as a competitive employer given state and national shortages of qualified first responders; and
- Purchasing equipment essential to maintaining first responder and resident safety, including radio equipment needed to comply with FCC regulations, personal protective clothing, firefighter self-contained breathing apparatus, thermal imaging cameras, medical heart monitors, diagnostic devices, and rescue equipment.

10. The Fire District believes that it is in the best interests of the community and its residents to seek a sales tax rather than an additional property tax increase, because a sales tax would capture revenue from out-of-town visitors and others passing through the Fire District's jurisdiction, who benefit from the Fire District's Emergency Services but otherwise do not contribute to their cost.

11. Additionally, a Fire District sales tax also would diversify the Fire District's revenue sources, helping create budgetary resiliency, and mitigate against property tax instability caused as the result of fluctuating property values, oil and gas assessments, and legislative change.

12. The Fire District has not asked for a tax increase of any kind since May 2012. The Board is committed to conscientious and frugal spending of taxpayer dollars, and it would not consider asking its citizens to assume an additional tax burden if it were not essential; however, since its inception, the Fire District's single purpose has been to promote the health, safety, and welfare of its citizens and its firefighters. This requested sales tax is critical to the Fire District's continued ability to provide high quality, cost-effective Emergency Services to the community and to ensure the safety of its firefighters and other personnel.

**For all of the foregoing reasons, the Board urges voters to
VOTE YES and APPROVE the Fire District's sales tax Ballot Issue
during the November 4, 2025 election.**

ADOPTED AND APPROVED this 8th day of September, 2025.

BOARD OF DIRECTORS OF THE
EVANS FIRE PROTECTION DISTRICT

By: Mary Achziger
President

By: Julia Watson
Treasurer

By: Daniel H. Jernan
Vice President

By: Martin H. Schanwald
Secretary

By: Shirley Blum
Director

THE BALLOT ISSUE

Evans Fire Protection District Ballot Issue – Sales Tax Increase

SHALL THE EVANS FIRE PROTECTION DISTRICT'S TAXES BE INCREASED BY \$3,618,195 (FIRST FULL FISCAL YEAR DOLLAR INCREASE), AND BY WHATEVER AMOUNTS ARE COLLECTED ANNUALLY THEREAFTER FROM A 1.0 PERCENT SALES TAX COMMENCING ON JANUARY 1, 2026, FOR THE PURPOSE OF REDUCING THE FINANCIAL IMPACTS OF GROWTH ON EXISTING PROPERTY OWNERS BY SHARING THE COST OF FIRE AND EMERGENCY SERVICES WITH BUSINESS PATRONS WHO RESIDE OUTSIDE THE DISTRICT BOUNDARIES AND OFFSETTING LOST REVENUE DUE TO THE LIMIT ON PROPERTY ASSESSMENT RATES, IN ORDER TO:

- MAINTAIN EMERGENCY RESPONDER STAFFING FOR THE DISTRICT'S FIRE STATIONS,
- INCREASE EMERGENCY RESPONDER STAFFING ON FIRE TRUCKS TO AID THE DISTRICT IN STRIVING FOR COMPLIANCE WITH NATIONAL STANDARDS,
- MAINTAIN FIRE AND EMERGENCY SERVICES OPERATIONS AND ADMINISTRATION, AND
- FUND SCHEDULED CAPITAL REPLACEMENTS,

SUCH SALES TAX TO BE IN ADDITION TO ALL OTHER TAXES LEVIED BY THE DISTRICT, AND SHALL THE DISTRICT BE AUTHORIZED TO COLLECT, RETAIN, AND SPEND ALL REVENUE GENERATED BY SUCH TAX IN EXCESS OF THE LIMITATION PROVIDED IN SECTION 20 OF ARTICLE X OF THE COLORADO CONSTITUTION AS A VOTER-APPROVED REVENUE CHANGE AND AN EXCEPTION TO THE LIMITATIONS SET FORTH IN SECTION 29-1-301 OF THE COLORADO REVISED STATUTES, AND ANY OTHER LAW?