

EVANS FIRE PROTECTION DISTRICT

2026 ANNUAL BUDGET



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BOARD OF DIRECTORS



MARY
ACHZIGER

President

Seated through
2027



DAVID
JAMES

Vice-President

Seated through
2029



TRICIA
WATSON

Treasurer

Seated through
2029



MARTY
SCHANWOLF

Secretary

Seated through
2029



TIM
NAYLOR

Director

Seated through
2027

DISTRICT STAFF

FIRE CHIEF JOE DESALVO

**GREG BECKER
FIRE MARSHAL**

**CAPTAIN TONY RIOFRIO
A-SHIFT**

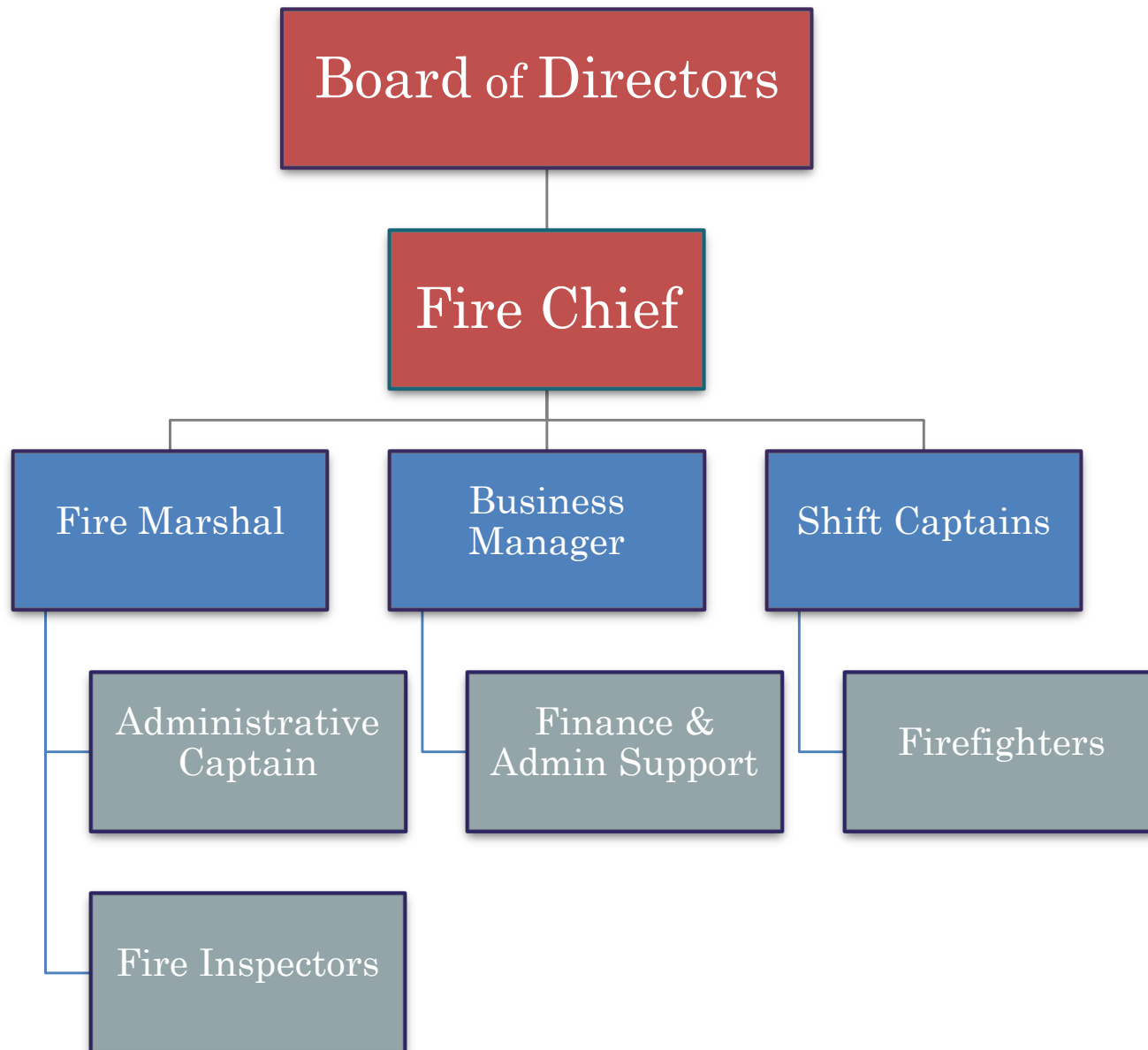
**CAPTAIN JAY DEIBEL
ADMINISTRATION**

**CAPTAIN BRIAN LEE
B-SHIFT**

**SHARON BOWLES
BUSINESS MANAGER**

**CAPTAIN JOHN UDICK
C-SHIFT**

ORGANIZATIONAL CHART



MESSAGE FROM CHIEF DESALVO



Greetings,

The 2026 Evans Fire Protection District 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 with taxpayer dollars 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. We are also committed to ensuring that our staff has the best benefits that we can provide within the constraints of the annual budget.

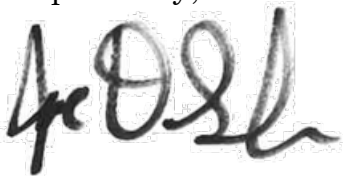
Before I continue, I would first like to acknowledge and express our gratitude to the citizens of Evans for the support you all have shown us by passing ballot issue 6A on November 4th. Asking for a tax increase is always difficult, so the significance of the citizens approving a 1% sales tax is not lost on me. We do not take asking for a tax increase lightly and we promise to honor that support by continuing to be good stewards of taxpayer dollars.

A significant influence on the 2026 budget process and long-range planning was state legislation that affects property values and how they are calculated for property tax purposes as well as the successful sales tax election. Due to the support of our citizens, we were able to produce a balanced budget and begin the process to hire additional firefighters and administrative staff that will enhance the level of service that we provide to our community.

A large majority of the EFPD staff are involved in the budgeting process at some level. Most of the firefighters have their own project areas and are responsible for submitting a budget for the project that they manage. Each project manager was tasked with thinking about the needs of the organization while being mindful of the taxpayers' money. Upon meeting with each project 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 taxpayer's money. It is also important to recognize our Board of Directors for their continued support. If you have any questions about the 2026 budget or about the Fire District in general, please do not hesitate to reach out to me at any time.

Respectfully,

A handwritten signature in black ink, appearing to read "Joe DeSalvo". The signature is stylized and cursive, with the first name "Joe" being particularly prominent.

Joe DeSalvo
Fire Chief

EXECUTIVE SUMMARY

The Evans Fire Protection District provides emergency response services for fires, medical emergencies, rescues, hazardous materials releases, and natural & man-made disasters within its jurisdiction. The District encompasses nearly all areas of the City of Evans, with the exception of a small section south of the South Platte River, which is in the LaSalle Fire Protection District.

This 2026 Budget Book has been prepared to provide the District Board of Directors, community members, and staff with a clear understanding of the District's financial framework. It is designed to address common questions from policymakers and citizens, offering transparency and insight into budgetary decisions. Budgetary direction is guided by the Board of Directors and established Financial Policies.

On November 4, 2025 the voters of Evans Fire Protection District approved a dedicated 1% sales tax to support the District. This measure is projected to generate up to \$3.6 million in 2026, enabling us to focus on maintaining and increasing staffing to better meet the needs of the growing population. The long-term focus will be on establishing another fire station to improve coverage of our expanding service area.

The District monitors key financial indicators, forecasts, and issues that have a major impact on public finances to ensure the long-term financial health of the District, while continuing to take steps to improve services to the community. The budget serves as the financial roadmap necessary to ensure the District accomplishes the priorities outlined in the Strategic Plan.

Historically, property taxes have been the primary revenue source for the District. However, ongoing changes by the State of Colorado to property value assessments and tax calculations have made this revenue stream increasingly unpredictable. This instability prompted the District to seek voter approval for a dedicated sales tax. With the addition of sales tax revenue, the District is now better positioned to manage economic fluctuations and maintain financial stability.

The District operates under the constraints of the Taxpayer Bill of Rights (TABOR). Although voters approved the removal of TABOR's revenue growth limitations - commonly referred to as "de-Brucing" – with formation of the District in 2011, other restrictions remain in effect. The District cannot collect certain property tax revenues in excess of 10.5% increase over a two-year period, increase taxes of any kind, or incur debt without voter approval. Additionally, TABOR requires the District to maintain reserves equal to three percent of its annual budget. This reserve is intended to be used for declared emergencies, such as the flooding of 2013, and cannot be used for economic downturns or budgetary shortfalls.

Because the District's main funding sources are influenced by economic conditions and legislative changes, resource allocation is carefully planned to align with priorities outlined in the District's Strategic Plan. Strategic priorities are outlined on the following page.

STRATEGIC PRIORITIES

FINANCIAL RESILIENCY

Diversify revenue sources, through implementation of sales tax

ORGANIZATIONAL GROWTH

Facilitate career development for all employees

Enhance Unity of Command and Span of Control

Develop Training & Safety Officer position

RESOURCE OPTIMIZATION

Provide adequate on-duty staffing

Improve response times

Develop plan for additional fire station

Expand automatic aid

ENSURE A RESILIENT COMMUNITY

Expand fire inspection services

Develop public fire safety education

Enhance EMS services

SERVICE AREAS

BOARD OF DIRECTORS

Sets policy direction and ensures governance practices adhere to State law and adopted regulatory frameworks.

FIRE PREVENTION BUREAU

Enforces adopted fire code through inspections, investigations, public education, and collaboration with local agencies.

TRAINING

Provides and coordinates all training to maintain emergency and non-emergency skills.

ADMINISTRATION

Leads District-wide administrative functions, ensuring effective management of staffing and fiscal resources.

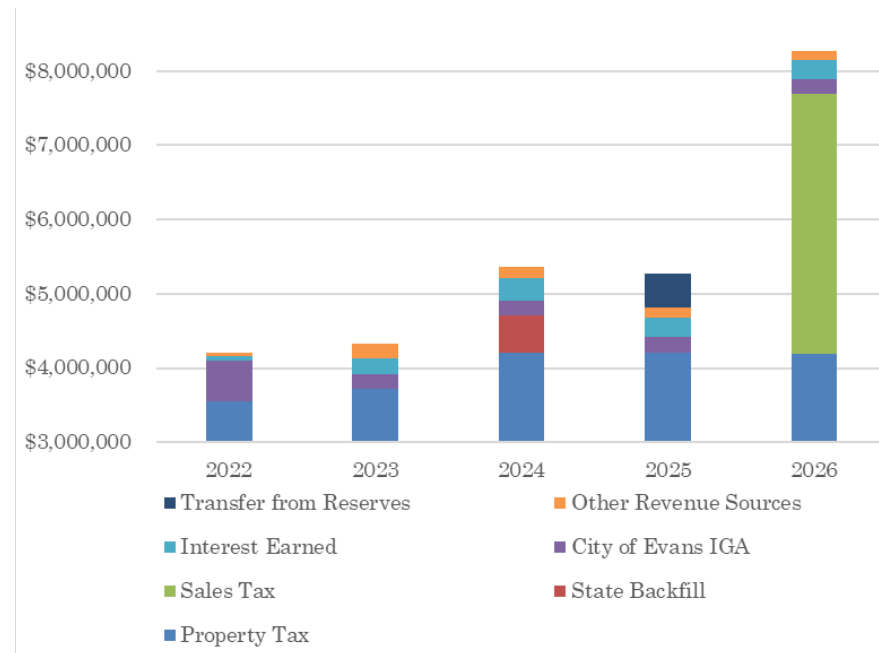
EMERGENCY RESPONSE

Responds to fires, medical emergencies, rescues, and hazardous materials releases.

BUDGET HISTORY

Historically, Title 32 Special District's only source of revenue was property tax. Multiple changes at the State level have made the prediction of property taxes extremely unstable and complicated. New legislation enacted in 2024 allows special districts to assess a Sales Tax dedicated solely to the special district. Thanks to our citizens, Evans Fire Protection District will now be collecting a 1% sales tax on all non-essential purchases within the District. This will allow us to continue to provide essential services and expand to accommodate our growing community.

A review of the budgets from the previous five years illustrates how essential this sales tax is to District operations. Property Taxes have stagnated due to State changes in property value assessments. In 2024, the State provided "backfill" funds to special districts that were negatively impacted by these assessment changes. In 2025, for the first time in the District's history, a transfer of funds from reserves was necessary to meet the operational needs of the District. The decrease, and then elimination of, the City of Evans contribution to emergency services also has a negative impact on the District's finances.



GENERAL FUND SUMMARY

Through the budget planning process, District staff assesses the needs of the District, then is able to prioritize those needs based on the projected money available in the current and future years. By aligning available funds with the goals outlined in the Strategic Plan and Capital Improvement Plan—including apparatus replacement schedules—the District ensures that all decisions remain focused on fiscal responsibility while effectively serving the community.

Revenues

The revenues received by the District are comprised of the property tax from the 15.5 mills approved by the District electors, funds contributed by the City of Evans under the provisions of the Service Plan and IGA, and several smaller categories including specific ownership tax, fees, interest and contractual revenue from the LaSalle Fire District. The City’s contribution will be paid in four equal quarterly payments beginning in January 2026. The property tax revenue is received throughout the year; the majority in February and July. As this is the first year the District will receive sales tax, the exact figures are unknown, however, sales tax is collected monthly. Additionally, Fire Impact Fees are statutorily required to be reserved for capital expenses necessary due to growth of the District.

| Revenue Source | Amount | % of Total |
|------------------------|-----------|------------|
| General Property Tax | 3,935,107 | 47.2% |
| Oil & Gas | 160,723 | 1.9% |
| Specific Ownership Tax | 135,000 | 1.6% |
| Sales Tax | 3,500,000 | 42.0% |
| City of Evans IGA | 200,000 | 2.4% |
| LaSalle IGA | 10,012 | 0.1% |
| Fire Marshal IGA | 80,000 | 1.0% |
| Interest Earned | 255,537 | 3.1% |
| Grants | 1,800 | 0.0% |
| Fees Fire Impact | 35,000 | 0.4% |
| Fees Fire Prevention | 4,000 | 0.0% |
| Miscellaneous | 23,093 | 0.3% |

Expenditures

Each year, to begin the budget process, Program Managers are asked to review the current year expenses for their program and determine what the needs will be for the coming year. This allows for a more accurate budget and the appropriate maintenance and replacement schedules for all equipment. Program Managers are full-time firefighters that have taken on the additional responsibility of managing an area of our operations, such as small tools, hose & nozzles, quartermaster duties, and apparatus maintenance. Each Program Manager then meets with Chief DeSalvo to discuss their area of responsibility and how they can contribute to meeting the established strategic priorities of the District. This is an opportunity to discuss new technologies or propose changes for more efficient operations. At EFPD, we value input from every level of the organization, ensuring a collaborative environment where each member is invested in the future of the organization and providing quality service to our citizens. The various Programs are outlined further in the Supplies & Services section later in this document. In 2026, the District will add six new full-time firefighter positions, and one part-time administrative assistant position. This additional staff will allow for better staffing of apparatus and ease the administrative burden of managing a growing District.

| Expenditures | Amount | % of Total |
|-----------------------------------|-----------|------------|
| District Administration | 375,603 | 5.8% |
| Equipment Maintenance | 104,537 | 1.6% |
| Operations | 194,609 | 3.0% |
| Personnel | 5,529,869 | 85.4% |
| Transfer to Asset Management Fund | 25,000 | 0.4% |
| Transfer to Capital Fund | 246,542 | 3.8% |

LONG-RANGE PLANS

On the following pages, the District's five-year long-range plans for the General Fund, Capital Improvement Plan, and Asset Management Plan are summarized. These plans help the Board of Directors, staff, and community members understand past financial trends and prepare for future needs by outlining projected revenues and expenditures over a five-year period.

These budgets were prepared according to our adopted financial policies, which states:

Present a balanced budget to the Board - The District will pay for all current expenditures with current revenues and, if necessary, fund balance. 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 if avoiding such postponement is practicable, 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.

General Fund Long-Range Plan: The General Fund serves as the primary financial account for the District, encompassing all revenues and operating expenses. It provides a comprehensive overview of the District's financial activities, with input from all District staff and Program Managers. This long-range plan ensures a balanced budget with each year's forecasted expenses covered by that year's forecasted revenues. It also allows staff to align financial decisions with the strategic priorities of the Board.

Capital Improvement Plan: The Capital Improvement Plan is designed to hold funds for future major projects. A portion of the funds in this plan are from Fire Impact Fees – these are one-time charges assessed on new developments to help fund capital facilities needed to support fire protection services. These fees are paid by developers when they receive a development permit and are intended to offset the increased demand for emergency services caused by growth. These fees are tightly controlled by State statute, therefore, they can only be used for growth-related projects, such as the 2026 purchase of a new, longer aerial apparatus that can safely reach taller, multi-family housing units.

The District has historically contributed 5% of Property Tax revenues to this fund. However, in 2025 the District's operating expenses and revenues did not allow enough funds to make this contribution. The enactment of the sales tax in 2026 will once again allow the District to save money for future capital needs, allowing the District to remain debt-free.

Asset Management Plan: The Asset Management Plan protects capital investments and minimizes future maintenance and replacement costs by anticipating needs and reserving funding for items with a life-span of more than one year and a cost below \$25,000. Delaying the replacement of equipment can be extremely expensive in terms of lost productivity and the high cost of emergency repairs. With these funds, staff plans for the necessary replacement of expiring bunker gear, updated radios, replacing outdated equipment such as thermal imaging cameras, and completing large training facility projects.

Evans Fire Protection District
General Fund Long Range Financial Plan

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | Audited | Estimated | BUDGET | Projected | Projected | Projected | Projected |
| | Actuals | <i>Year-End</i> | | | | | |
| Beginning Fund Balance | 7,211,082 | 8,457,850 | 8,711,592 | 10,575,704 | 11,999,106 | 13,432,164 | 14,723,908 |
| Revenues: | | | | | | | |
| Property Tax | | | | | | | |
| Residential Properties | 2,245,368 | 2,260,691 | 2,606,643 | 2,632,709 | 2,764,345 | 2,791,988 | 2,819,908 |
| Oil & Gas | 681,936 | 348,771 | 160,723 | 120,542 | 90,407 | 67,805 | 50,854 |
| Other Property types | 1,134,009 | 1,168,889 | 1,328,464 | 1,341,749 | 1,408,836 | 1,422,924 | 1,437,154 |
| <i>State Backfill</i> | 500,439 | | | | | | |
| Specific Ownership Tax | 147,154 | 160,284 | 135,000 | 135,000 | 135,000 | 135,000 | 135,000 |
| Sales Tax | | | 3,500,000 | 3,640,000 | 3,785,600 | 3,937,024 | 4,094,505 |
| City of Evans IGA | 200,000 | 200,000 | 200,000 | - | - | - | - |
| LaSalle IGA | 9,451 | 9,815 | 10,012 | 10,212 | 10,416 | 10,624 | 10,837 |
| Fire Marshal IGA | 81,445 | 101,749 | 80,000 | - | - | - | - |
| Interest Earned | 308,470 | 264,684 | 255,537 | 216,000 | 216,000 | 216,000 | 216,000 |
| Grants | 9,992 | 4,270 | 1,800 | 1,800 | 1,800 | 1,800 | 1,800 |
| Fees Fire Impact | 446,115 | 173,262 | 35,000 | 35,000 | 35,000 | 35,000 | 35,000 |
| Fees Fire Prevention | 12,324 | 12,130 | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 |
| Transfer from Reserves | | 461,500 | | | | | |
| Miscellaneous | 38,883 | 20,787 | 23,093 | - | - | - | - |
| Total revenues | 5,815,587 | 5,186,834 | 8,340,271 | 8,137,012 | 8,451,404 | 8,622,166 | 8,805,058 |
| Expenditures: | | | | | | | |
| Personnel | 3,384,470 | 3,797,882 | 5,529,869 | 5,780,562 | 6,043,790 | 6,320,180 | 6,610,389 |
| Supplies & Services | | | | | | | |
| Administration | 361,848 | 486,299 | 375,603 | 394,383 | 414,102 | 434,807 | 456,548 |
| Equipment Maintenance | 81,109 | 75,743 | 104,537 | 109,763 | 115,251 | 121,014 | 127,065 |
| Operations | 143,499 | 149,906 | 194,609 | 157,402 | 165,272 | 173,535 | 182,212 |
| Asset Management | 25,000 | 250,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Capital Fund | 626,560 | 173,262 | 246,542 | 246,500 | 254,929 | 255,886 | 257,146 |
| Total Expenditures | 4,622,486 | 4,933,092 | 6,476,159 | 6,713,610 | 7,018,345 | 7,330,423 | 7,658,359 |
| Excess Revenue Over Expenditures | 1,246,767 | 253,742 | 1,864,112 | 1,423,402 | 1,433,059 | 1,291,744 | 1,146,698 |

Evans Fire Protection District
Capital Replacement Fund

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | Actual | Actual | BUDGET | Projected | Projected | Projected | Projected |
| Appropriations: | | | | | | | |
| Annual Contribution from Revenue | 180,445 | - | 246,542 | 246,500 | 254,929 | 255,886 | 257,146 |
| Held in COLOTRUST Investment Funds | 2,387,794 | 2,293,526 | 2,623,200 | - | - | - | - |
| Held as Impact Fees | 573,357 | 530,314 | 610,210 | 152,210 | 187,210 | 222,210 | 257,210 |
| Total Available Capital Funds | 3,141,596 | 2,823,840 | 3,479,952 | 398,710 | 442,140 | 478,096 | 514,356 |
| Expenditures: | | | | | | | |
| <i>Contracted Apparatus Reserve - Engine</i> | - | - | 1,285,886 | - | - | - | - |
| <i>Contracted Apparatus Reserve - Aerial delivery expected in 2026</i> | - | - | 1,800,000 | - | - | - | - |
| Appratus | - | 207,871 | - | - | - | - | - |
| Light Vehicle | - | - | 70,000 | - | - | - | - |
| SCBA | - | - | 350,000 | - | - | - | - |
| Training Facility | 425,000 | - | - | - | - | - | - |
| Apparatus Maintenance | 33,575 | 22,676 | 27,500 | 25,000 | 25,000 | 25,000 | 25,000 |
| Station Maintenance | 49,299 | 63,515 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Total Expenditures & Funds Held | 507,874 | 294,063 | 3,543,386 | 35,000 | 35,000 | 35,000 | 35,000 |
| Available Funds | 2,633,722 | 2,529,777 | (63,434) | 363,710 | 407,140 | 443,096 | 479,356 |

Evans Fire Protection District
Asset Management Plan

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|---------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Beginning Balance | 248,781 | 187,761 | 322,784 | 204,174 | 204,174 | 204,174 | 204,174 |
| Revenues | | | | | | | |
| Transfer In | 25,000 | - | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Transfer In from Reserves | - | 250,000 | - | - | - | - | - |
| Grant reimbursement | 6,000 | - | - | - | - | - | - |
| Balance | 279,781 | 437,761 | 347,784 | 229,174 | 229,174 | 229,174 | 229,174 |
| PPE | 36,000 | 11,825 | 44,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Communications | 30,000 | 47,694 | 40,610 | - | - | - | - |
| Equipment | 15,110 | 24,702 | 24,750 | - | - | - | - |
| Hose & Appliances | 10,910 | - | 19,250 | - | - | - | - |
| Station 2 | - | 3,882 | - | - | - | - | - |
| Training Grounds | - | 21,104 | 15,000 | - | - | - | - |
| Knox Boxes | - | 5,771 | - | - | - | - | - |
| Expenditures | 92,020 | 114,977 | 143,610 | 25,000 | 25,000 | 25,000 | 25,000 |
| Ending Balance | 187,761 | 322,784 | 204,174 | 204,174 | 204,174 | 204,174 | 204,174 |

HOME BUYER ASSISTANCE

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

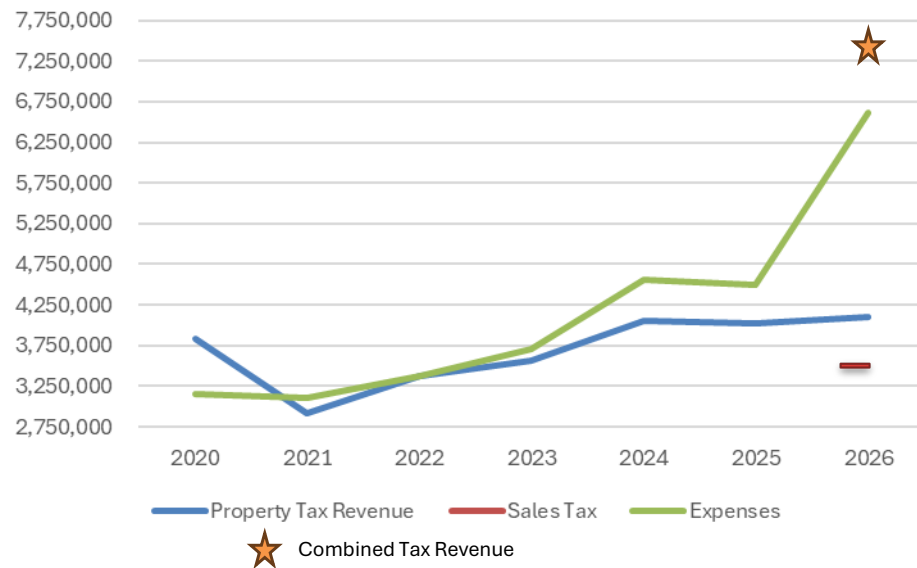
Evans Fire Protection District Home Buyer Assistance Program

| | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|---------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Beginning Balance | - | 30,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Revenues | | | | | | | |
| Transfer In | 50,000 | - | - | - | - | - | - |
| Balance | 50,000 | 30,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| Employee Request for Assistance | 20,000 | 10,000 | - | - | - | - | - |
| Expenditures | 20,000 | 10,000 | - | - | - | - | - |
| Ending Balance | 30,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |

ATTACHMENT A – REVENUE & EXPENSE TRENDS

District expenses have continued to increase, due to cost of goods and general inflation. While at the same time our main source of revenue, Property Tax, has flattened. This imbalance in revenues and expenses created a difficult situation for the District, in which cuts to services or staff may have become necessary.

With the approval of our voters, the District will collect a 1% sales tax on all non-essential items, beginning in 2026. This new revenue source will allow the District to maintain and increase staffing levels to meet the nationally recognized standards for the safety of our citizens and firefighters.



ATTACHMENT B - PERSONNEL

Our greatest asset is our people. Evans Fire prides itself on maintaining a highly-skilled and professional team of firefighters. As one of the busiest fire stations in Weld County, our current staff is operating at capacity, leaving limited ability to meet the demands of our growing population. In 2026, with the approval of voters to collect a 1% sales tax, the District will expand the full-time shift firefighter roster to include six new positions. Additional firefighters will allow for better response times, safer operation of apparatus, and increased service to our citizens.

| Personnel | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Full-Time Wages | \$ 2,266,179 | \$ 2,448,079 | \$ 3,434,628 | \$ 3,606,360 | \$ 3,786,677 | \$ 3,976,011 | \$ 4,174,812 |
| Benefits | 837,789 | 1,012,387 | \$ 1,579,241 | \$ 1,658,203 | \$ 1,741,113 | \$ 1,828,169 | \$ 1,919,577 |
| Acting Officer Pay | 25,317 | 32,528 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| Training Overtime | 26,097 | 15,660 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Other Overtime | 22,139 | 11,356 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Staffing Overtime | 112,579 | 129,551 | 160,000 | 160,000 | 160,000 | 160,000 | 160,000 |
| Part-Time Wages | 375 | 55,225 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| Volunteer Pension | 88,000 | 88,000 | 88,000 | 88,000 | 88,000 | 88,000 | 88,000 |
| Board Stipend | 5,995 | 5,096 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 |
| Total Wages & Benefits | \$ 3,384,470 | \$ 3,797,882 | \$ 5,529,869 | \$ 5,780,562 | \$ 6,043,790 | \$ 6,320,180 | \$ 6,610,389 |

| Full-Time Firefighters: 21 Authorized Positions | | | | | |
|---|-----------|-----------|-----------|-----------|------------|
| Step | 0 | 1 | 2 | 3 | 4 |
| Annual Pay | \$ 71,917 | \$ 79,109 | \$ 87,020 | \$ 95,721 | \$ 105,295 |

| Captains: 4 Authorized Positions | |
|----------------------------------|------------|
| Annual Pay | \$ 138,673 |

| Authorized Positions | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|-------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Fire Chief | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Fire Marshal | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Battalion Chief | - | - | - | 1 | 1 | 1 | 1 |
| Administrative Captain | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Shift Fire Captain | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Full-Time Firefighter | 15 | 15 | 21 | 21 | 21 | 21 | 21 |
| <i>Lieutenants</i> | - | - | 3 | 3 | 3 | 3 | 3 |
| Part-Time Firefighter | - | 6 | 5 | 5 | 5 | 5 | 5 |
| Business Manager | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Finance & Admin Support | - | - | 1 | 1 | 1 | 1 | 1 |
| Total Employees | 22 | 28 | 37 | 38 | 38 | 38 | 38 |



ATTACHMENT C – SUPPLIES & SERVICES

Our Supplies & Services budgets are managed by line firefighters that serve as Program Managers. Programs are not tasks and involve far more than just buying things. This is a list of the typical responsibilities of a Program Manager:

- Establish the goals and vision for the program.
- Develop and manage the program’s budget to balance fiscal responsibility with the emerging trends in the fire service.
- Comply with the District’s purchasing practices.
- Create communications systems to support 24/365 operation of the program and to minimize the need for off-duty engagement.
- Exercise initiative, seeking ways to improve District operations through the execution of the program.
- Strive to become the in-house subject matter expert on the area of responsibility.

Administration

| | |
|-----------------------|---------|
| Financial Services | 69,290 |
| Human Resources | 13,975 |
| Insurance | 139,710 |
| Legal Services | 30,000 |
| Office Supplies | 1,850 |
| Professional Services | 80,778 |
| Utilities | 40,000 |

Equipment Maintenance

| | |
|---------------------------|--------|
| Building Maintenance | 13,285 |
| Gas Detection Maintenance | 600 |
| Hose & Appliances | 2,160 |
| Knox Box | 0 |
| Ladders | 4,339 |
| PPE Maintenance | 25,000 |
| Radio Maintenance | 1,345 |
| Respiratory Protection | 18,760 |
| Small Tools | 6,250 |
| Training Grounds | 10,898 |
| Vehicle Maintenance | 20,000 |
| Water Rescue | 1,900 |

Operations

| | |
|---------------------------------|--------|
| Captain's Discretionary Fund | 1,000 |
| Chief's Discretionary Fund | 15,000 |
| Clothing | 26,750 |
| Community Outreach | 2,868 |
| Community Risk Reduction | 16,682 |
| Consumables | 6,038 |
| Fire Marshal Discretionary Fund | 5,000 |
| Food | 4,250 |
| Fuel | 16,500 |
| Health & Fitness | 36,625 |
| IT Services | 6,900 |
| Medical | 7,096 |
| Peer Support | 14,900 |
| Training | 35,000 |

PROGRAM MANAGERS

Apparatus Maintenance – KC Skidmore
Clothing/Uniforms – Kyle Roll
Community Outreach – Taige Malone
Consumables – Andrew Chapman
Gas Detector Maintenance – Dain Sattler
Health & Fitness – Dalton Riba
Hose & Nozzles – Nate Carmichael
Ice/Dive/Swiftwater Rescue – Brian Igli
IT – Brian Igli
Ladders – Chris Krug
Medical Supplies – Tory DeWitt
Peer Support – Kat Desonier
PPE Maintenance – Sean Tait
Radio Maintenance – Dain Sattler
Respiratory Protection – Morgan Hill
Small Tools/Rescue Equipment – Ben Netzel
Training – Tony Riofrio
Training Grounds – John Udick
Youth Fire-Setter Intervention – Brian Lee



ATTACHMENT D – FEE SCHEDULE

The Fire Prevention Bureau is responsible for reviewing development plans, special events permits, and inspecting businesses for fire code compliance on a regular basis. Colorado Special District law allows fire protection districts to assess fees for some of these services. 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.

Plan Review & Inspection Fees

Development Plan Review Fees: With any new development/construction project, EFPD will collect a non-refundable plan review fee. The fee will be assessed at the time the permit and/or plans are returned to the contractor.

Residential Subdivision Review: EFPD reviews all submittals for proposed residential subdivisions, including single-family, duplex, and single-family attached. Plan review fees are assessed based on a count of the proposed number of fire hydrants in the subdivision as a means for estimating the time dedicated to review of submitted drawings and plats for compliance with the adopted fire code. Fees also provide for staff attendance at planning and engineering meetings, periodic site inspections, and correspondence and consultation related to the project. Additional fees shall not be assessed for resubmittals or changes made to the initial submittal.

| Site Square Footage | Development Review Deposit <i>(non-refundable)</i> | Building or Site Plan Review | Fire Suppression System | Fire Alarm System |
|---------------------|---|------------------------------|-------------------------|-------------------|
| 0 - 49,999 | \$255 | \$255 | \$255 | \$255 |
| 50,000 - 99,999 | \$500 | \$750 | \$750 | \$750 |
| 100,000 - 499,999 | \$500 | \$1,000 | \$1,000 | \$1,000 |
| 500,000 - 999,999 | \$1,000 | \$1,500 | \$1,500 | \$1,500 |
| 1,000,000 + | \$1,000 | \$2,000 | \$2,000 | \$2,000 |

| Type of Review | Fee |
|---|--------------|
| 3rd Party Review | Actual Cost |
| Additional Reviews after first two submittals | \$50/hour |
| Hood System | \$255 |
| Mobile Food Vendor | \$50 |
| Protection System (e.g. CO ₂ Monitoring) | \$255 |
| Residential Subdivision Review | \$50/hydrant |

| Fire Code Inspection Fees | Fee |
|---|-------|
| Initial/Annual Inspection | \$0 |
| 1st Reinspection | \$0 |
| 2nd Reinspection | \$50 |
| 3rd Reinspection | \$105 |
| After Hours Inspection (per hour/per inspector) | \$105 |

Operating Permits

The District collects fees for operating permits to help ensure safe community events. These fees support the review, inspection, and enforcement activities necessary to maintain compliance with local fire codes and standards.

| Type of Operating Permit | Permit Fee |
|---|------------|
| Amusement Buildings | \$255 |
| Carnivals & Fairs | \$255 |
| Storage/Handling of Explosives | \$1,500 |
| Open Burning | \$0 |
| Outdoor Assembly of more than 1,000 people | \$255 |
| Usage/Handling of Pyrotechnic Materials | \$255 |
| Tents & Temporary Membrane Structures | \$255 |
| Retail Sale of Fireworks | \$1,500 |
| Flammable / Combustible Liquids Tank (Installation or Removal) - Initial | \$255 |
| Flammable / Combustible Liquids Tank (Installation or Removal) - Additional | \$105 |
| Fuel Dispensers (Installation or modifications) | \$30 |
| Oil Well | \$255 |
| Spray Booths or Rooms | \$255 |
| Stop Work Order issued by the Fire Code Official | |
| Removal of stop work order | \$105 |
| Discretionary Permit required by Fire Code Official | |
| If Impact Fees Paid | \$0 |
| No Impact Fees Paid | \$255 |

Emergency Responses

| Type of Response | Administrative Costs | Personnel Costs | Consumable/ Disposable Goods | Equipment |
|-------------------------------|----------------------|-----------------|------------------------------|-----------|
| Emergency Medical Services | \$0 | \$0 | \$0 | \$0 |
| Extra Jurisdictional Services | \$0 | \$0 | \$0 | \$0 |
| Wildland Services | \$0 | \$0 | \$0 | \$0 |
| Disaster Repsonse Services | \$0 | \$0 | \$0 | \$0 |

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 – RESOLUTION ADOPTING 2026 BUDGET

RESOLUTION 2025-10

A RESOLUTION SUMMARIZING REVENUES AND EXPENDITURES FOR EACH FUND, ADOPTING A BUDGET FOR THE YEAR 2026, LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2025 TO HELP DEFRAID 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 2026 FISCAL YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2026, AND ENDING ON THE LAST DAY OF DECEMBER 2026.

WHEREAS, the District Board authorized its administrative staff and consultants to prepare and submit a proposed Budget for fiscal year 2026; and

WHEREAS, a proposed Budget for fiscal year 2026 ("2025 Budget") has been submitted to the District Board for its consideration. A copy of the proposed 2026 Budget is attached to this Record of Proceedings; and

WHEREAS, upon due and proper notice, published in accordance with the law, the proposed 2026 Budget was available for inspection by the public at a designated public office; and

WHEREAS, a public hearing was held Monday, November 17, 2025, and interested electors were given the opportunity to comment on or to file or register any objections to the attached proposed 2026 Budget.

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

Section 1. Appropriation of 2026 Budget Revenues. That the estimated revenues for each fund as more specifically identified in the attached 2026 Budget are accepted and approved.

Section 2. Approval of 2026 Budget Expenditures. That the estimated expenditures for each fund as more specifically identified in the attached 2026 Budget are approved and appropriated.

Section 3. Adoption of Budget for 2026. That the attached 2026 Budget as submitted is approved and adopted as the District's budget for fiscal year 2026.

Section 4. Adoption of Mill Levy. That the mill levy necessary to generate the revenues set forth in the 2026 Budget, and as previously approved by the voters within the District's jurisdiction, is hereby adopted.

Section 5. Adoption of the 2026 Fee Schedule. That the attached 2026 fees more specifically identified in the attached 2026 Fee Schedule be accepted and approved.



EVANS
FIRE DIST.

"Dedication Compassion Excellence"

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