

ESTES VALLEY FIRE PROTECTION DISTRICT

Agenda Statement- May 22, 2024

Agenda Item #4

Agenda Title:

Approval of Agenda

Submitted by:

Ryan Bross, President

Background Information:

N/A

Attachments:

Agenda

Minutes

Report

Resolution

Contract

Map

Letter

Other

Board Action Needed:

A motion to (approve, deny, modify) the Agenda for the May 22, 2024 board meeting.

Ryan Bross Yes No

Brian Tseng Yes No

Mike Lewelling Yes No

Dave Hamrick Yes No

Vacant Yes No

ESTES VALLEY FIRE PROTECTION DISTRICT BOARD MEETING

May 22nd, 2024
Wednesday, 4:30 PM

AGENDA

1. CALL TO ORDER- President Ryan Bross
2. PLEDGE OF ALLEGIANCE- Chief Lasky
3. ROLL CALL- Erika Goetz
4. APPROVAL OF AGENDA
5. CONFLICT OF INTEREST DISCLOSURES
6. PUBLIC COMMENT * Public comment is limited to 5 minutes per person.
7. APPROVAL OF MINUTES: meeting minutes from 4/24/2024
8. Presentations – none
9. REPORTS
 - a. Chief’s Report
 - b. Volunteer Captain Report
 - c. Treasurer’s Report
10. OLD BUSINESS
 - a. Strategic Plan
11. POLICY UPDATES
12. NEW BUSINESS
 - a. Acknowledgement of Letter of Resignation by Jon Hodde / Board Vacancy
 - b. Type 6 Purchase
 - c. 2023 Audit Engagement Letter – Dazzio & Associates, PC
13. BOARD COMMENT

NEXT REGULARLY SCHEDULED MEETING: June 12th and June 26th
14. ADJOURNMENT

The Mission of the Estes Valley Fire Protection District is to provide the citizens of and visitors to the Estes Valley with superior fire prevention, fire protection and emergency services in a safe and efficient manner.”

“The Mission of the Board of Directors of the Estes Valley Fire Protection District is to establish policy, goals, strategies and financial leadership that are the foundation for the long-term sustainability of the District.”

ESTES VALLEY FIRE PROTECTION DISTRICT

Agenda Statement- May 22, 2024

Agenda Item #7

Agenda Title:

Approval of Minutes

Submitted by:

Dave Hamrick, Secretary

Background Information:

N/A

Attachments:

____ Agenda

X Minutes

____ Report

____ Resolution

____ Contract

____ Map

____ Letter

____ Other

Board Action Needed:

A motion to (approve, deny, modify) the minutes from the 4/24/24 board meeting at the 5/22/24 board meeting.

Ryan Bross Yes No

Brian Tseng Yes No

Mike Lewelling Yes No

Dave Hamrick Yes No

Vacant Yes No

RECORD OF PROCEEDINGS

Meeting Minutes of the Estes Valley Fire Protection District

April 24, 2024 4:30 p.m.

Dannels Fire Station, 901 N. St. Vrain Ave., Estes Park, CO 80517

Board: Jon Hodde, Dave Hamrick, Brian Tseng, Ryan Bross, Mike Lewelling

Staff: Chief Rick Lasky, Asst. Chief Jon Landkamer; Asst. Chief Paul Capo; Chief of Staff Erika Goetz

Also Attending: Lt. Ron Bruchwalski

Absent: None

The following minutes reflect the order of the agenda and not necessarily the chronological sequence of the meeting.

President Ryan Bross called the meeting to order at 4:30 p.m.

Chief Lasky led the Pledge of Allegiance

Erika Goetz performed roll call – all present

APPROVAL OF AGENDA

Moved by Jon Hodde and seconded by Dave Hamrick to approve the agenda as written. Motion carried unanimously.

CONFLICT OF INTEREST

None

PUBLIC COMMENT

None

APPROVAL OF MINUTES

Moved by Brian Tseng and seconded by Dave Hamrick to approve the meeting minutes from the 3/27/24 board meeting as written. Motion carried unanimously.

PRESENTATIONS

None

REPORTS

Administrative Division:

Information gathering has started for transition to FirstDue

Appreciation Dinner 5/3 @ 1800 hours

CORE Testing set for 5/10

SB23B-001 FPD Backfill – Our anticipated amount will be \$99,863 It's unknown when we will receive it

We will need to do budget amendment due to the backfill amount and 1A revenue

All Hazards Conference @ Larimer County Sheriff's facility.

Administrative Professional Day

Chief 71 & Chief 72

Chaplain Brian Schaffer – Chaplain of the Year

Various meetings

Drone donation

Prevention Division:

- Wesley - Project planning for Wildland Fire Mitigation programs, starting to get more requests for WUI inspections
- Larimer OEM Community Mitigation Grant Program, from Josh Roberts – “There are a few communities there in Estes that submitted a proposal this year and we're planning to award. In addition to Fall River Estates (\$3k), there is also Mountain Creek Townhomes (\$5k), Riverrock (\$5k) and Carriage Hills (\$3k).”
- Stacey – Safety Fair lead May 11th, career day lead at the EPES May 15th, business inspections focusing on food trucks and restaurants,

Operations Division:

2024 = 181

2023 = 127 Difference - 54

Recruit Dinner

21 Attended = 8 Applications: 4 FF, 4 Aux (They are in the New Member Task books)

Brings us to:

53 ff's 49 vol

First Due – Started soft-rollout of “Responder”

Training Division:

Hosted CFTOA (Colorado Fire Training Officers Assoc.) Meeting

Finished Instructor I: 11 Students total, 9 from EVPD

Currently in Driver Engineer Training (Driving, Pumping,...)

Advanced HOT tomorrow, FF Rescue

May 2 starts – S212 Chain Saws

Station & Apparatus:

- Summer tires are on the support vehicles
- Front Range Fire Apparatus bringing up a BME Type 5 on Friday for the type 6 committee to look at

Misc.:

- Landkamer attended the After the Flames 2024 conference at the YMCA of the Rockies

Volunteer Captain Report – not present/no report

Treasurer’s Report – Reviewed March’s 2024 balance sheet(s) including, but not limited to governmental fund and schedule of capital assets, statement of revenues, expenditures, and changes in fund balance for general operations, operating reserve. Moved by Jon Hodde and seconded by Ryan Bross to approve transactions listed in the Treasurer’s report. Motion carried unanimously.

OLD BUSINESS

Strategic Plan –

Chief Lasky talked to the board about the key areas he would like to work on after reviewing the strategic plan. His focus will be on response times, the wildland mitigation program (1A funded), public education, and the PIO program.

POLICY UPDATES

None.

NEW BUSINESS –

Elect Treasurer

There is currently a vacant position of treasurer, Vice-President Tseng has been filling in. Jon Hodde said he would be willing to fill the vacancy.

Motion by Brian Tseng, seconded by Dave Hamrick to appoint Jon Hodde to the treasurer roll. Motion carried unanimously.

Signers for Bank of Colorado Accounts

With Chief Lasky in house, we need to update the signer cards at the Bank of Colorado. Motion by Ryan Bross, seconded by Brian Tseng to approve adding both Chief Rick Lasky and newly appointed treasurer Jon Hodde as signers to the district bank accounts. Motion carried unanimously.

Purchase of Light Package for Staff 74

Chief Lasky and Assistant Chief Jon Landkamer presented to the board a quote from Recreational Electrical for an upgraded light package and Opticom for Staff74. Chief Lasky expressed his safety concerns about the current outfit of Staff74. Discussion took place.

Motion by Dave Hamrick, seconded by Brian Tseng to approve the quote from Recreational Electric for \$16,997.00 as presented. Motion carried unanimously.

Purchase of Staff 71

Chief Lasky and Assistant Chief Jon Landkamer presented to the board quotes for a new command vehicle for Assistant Chief Paul Capo. The total cost would be around \$120,000 for the truck, topper, slide, radios, graphics, and lights. Chief Lasky explained his reasoning for having an assigned vehicle for Asst. Chief Capo and an assigned vehicle for the volunteer Battalion 71. Chief Lasky expressed his concern for when Asst. Chief Capo responds to an incident in his personal vehicle that is not equipped for him to perform the incident command role. Discussion took place. Questions were asked: Is this really needed? Concerns with it being a big purchase so early in the year when sales tax is unknown.

Motion by Jon Hodde, seconded by Dave Hamrick to approve the purchase of a Staff 71 with a not to exceed price of \$120,000. Motion carried unanimously.

BOARD COMMENT

The board & Chief Lasky welcomed Mike Lewelling to the board.

The next board meeting will be on Wednesday, May 22nd. The May 8th meeting will be cancelled.

Motion by Brian Tseng, seconded by Dave Hamrick to adjourn the meeting. Motion carried unanimously.

Meeting adjourned at 6:52 p.m.

David Hamrick, Secretary

The Mission of the Estes Valley Fire Protection District is to provide the citizens of and visitors to the Estes Valley with superior fire prevention, fire protection and emergency services in a safe and efficient manner."

"The Mission of the Board of Directors of the Estes Valley Fire Protection District is to establish policy, goals, strategies and financial leadership that are the foundation for the long-term sustainability of the District."

ESTES VALLEY FIRE PROTECTION DISTRICT

Agenda Statement- May 22, 2024

Agenda Item #9-C

Agenda Title:

Approval of Transactions

Submitted by:

Brian Tseng, Vice-President

Background Information:

Financial status report for the EVFPD as provided by the Treasurer.

Attachments:

___ Agenda

___ Minutes

X Report

___ Resolution

___ Contract

___ Map

___ Letter

___ Other

Board Action Needed:

A motion to approve the transactions as listed on the Treasurer's report provided at the May 2nd, 2024 meeting.

Ryan Bross Yes No

Brian Tseng Yes No

Mike Lewelling Yes No

Dave Hamrick Yes No

Vacant Yes No

Process Date	Vendor	Invoice Number	Payment Method	Amount
4/23/2024	American Legion Post 119	1269	BILL Check	-1500
4/23/2024	Awards Unlimited	38023	BILL Check	-68.28
4/23/2024	Colorado Special District P&LP	24WC-52011-2872	BILL Check	-263.12
4/23/2024	Connecting Point	CW141918	BILL EFT	-2553.96
4/23/2024	Estes Park Sanitation District	C05491 1/24-3/24	BILL Check	-138
4/23/2024	MASA MTS	1807539	Vendor Direct Vir	-602
4/23/2024	MES Municipal Emergency Services	IN2009916	Vendor Direct Vir	-23429.29
4/23/2024	Rick Spear	April 2024 Family D	BILL EFT	-79.79
4/23/2024	Safeway	Apr-24	Vendor Direct Vir	-294.87
4/23/2024	Trailblazer Broadband	94178	BILL Check	-429.85
				-29359.16
5/1/2024	AT&T Mobility	287291418343X04	Vendor Direct Vir	-202.69
5/1/2024	CEBT Payments	2024-05	BILL EFT	-17786.37
5/1/2024	Cintas	5208438842	Vendor Direct Vir	-117.42
5/1/2024	Frontier Communications Corp	36367759	BILL Check	-210.09
5/1/2024	MES Municipal Emergency Services	IN2040785	Vendor Direct Vir	-15.6
5/1/2024	Motorola Solutions	8281871191	Vendor Direct Vir	-3254.6
5/1/2024	Mountain View Commercial Cleaning	13829	BILL Check	-700
5/1/2024	Park Supply	2404-298835	Vendor Direct Vir	-297.51
5/1/2024	PT Properties LLC	14	BILL EFT	-4600
5/1/2024	Town of Estes Park Utilities	Multiple	BILL Check	-902.75
5/1/2024	Witmer Public Safety Group Inc.	INV465117	BILL Check	-73.48
				-28160.51
5/8/2024	7522 Electric LLC	1240501965	BILL Check	-414
5/8/2024	American Legion Post 119	1269 balance	BILL Check	-2340
5/8/2024	Colorado Div of Fire Prevention & Control	24-73726	BILL Check	-30
5/8/2024	Crexendo Business Solutions	171147	Vendor Direct Vir	-224.57
5/8/2024	Deer Ridge Inc.	504633	BILL Check	-359.7
5/8/2024	Dr. Teresa A Richards	Apr-24	BILL EFT	-1542
5/8/2024	Encore Uniforms & Apparel	Q11566	BILL EFT	-434
5/8/2024	Estes Park Rent All	1-574412	BILL Check	-15.68
5/8/2024	Fire Marshal Services	Nov-24	BILL Check	-2558
5/8/2024	Frontier Communications Corp	36413108	BILL Check	-222.21
5/8/2024	Mysidewalk Inc.	33944	BILL Check	-1500
5/8/2024	Next Level Auto Wash	336	BILL Check	-96.25
5/8/2024	Next Level Extrication	10 balance	BILL Check	-1000
5/8/2024	Streamline	5458EE7A-0030	BILL Check	-249
5/8/2024	Superior Trash Company LLC	8583	BILL EFT	-100
5/8/2024	Vistabeam	1379706	BILL Check	-87.95
5/8/2024	Waste Management - Estes Park	1402781-0561-8	Vendor Direct Vir	-158.28
				-11331.64
5/15/2024	Estes Park Lumber Company	April 2024 EVFPD	BILL Check	-2983.46
5/15/2024	Estes Park Rent All	1-574480	BILL Check	-6.6

5/15/2024 Fire-Dex Gear Wash - Colorado	3372-11	BILL Check	-249.74
5/15/2024 Pinnacle Consulting Group INC		26181 BILL EFT	-3507.29
5/15/2024 Rachael Bruyere	2024 allowance	BILL EFT	-106.3
5/15/2024 Rocky Mountain Reserve		926121 BILL EFT	-42.8
5/15/2024 YMCA of the Rockies	EVFPD 5/4	BILL Check	-147.5
			-75895



Management Financial Statements

BOARD OF DIRECTORS
ESTES VALLEY FIRE PROTECTION DISTRICT

We have prepared the accompanying management financial statements for the periods ending as of December 31, 2023 and April 30, 2024.

These financial statements are designed for management purposes and are intended for those who are knowledgeable about these matters. We have not audited, reviewed or compiled the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America. Substantially all the disclosures required by accounting principles generally accepted in the United States of America have been omitted. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the financial position and results of operations.

A handwritten signature in black ink that reads "Tracee L. Kaminski". The signature is written in a cursive, flowing style.

Pinnacle Consulting Group, Inc.
May 17, 2024

Offices Located in Loveland and Denver

Main office located at 550 W. Eisenhower Blvd., Loveland, CO 80537
(970)669-3611 (303)333-4380
www.PCGI.com

Serving our clients and community through excellent dependable service.

ESTES VALLEY FIRE PROTECTION DISTRICT			
BALANCE SHEET			
December 31, 2023 and April 30, 2024			
	Unaudited	Unaudited	
	Actual	Actual	
	12/31/2023	4/30/2024	
Assets			
Current Assets			
Cash - Checking	\$ 188,662	\$ 210,179	
Cash - Savings	447,865	642,573	
Cash - CSAFE	602,836	613,999	
Restricted Cash - Impact Fees	22,086	22,149	
Due from Larimer County	3,652	238,122	
Property Taxes Receivable	1,079,941	352,412	
Prepaid Expense	84,509	94,871	
Accounts Receivable	32,151	35,614	
Sales Tax Receivable	142,625	67,684	
Total Current Assets	\$ 2,604,328	\$ 2,277,603	
Total Assets	\$ 2,604,327	\$ 2,277,603	
Liabilities			
Current Liabilities			
Accounts Payable	\$ 91,550	\$ 32,746	
Deferred Property Taxes	1,079,941	352,412	
Accrued Payroll Liabilities	15,661	7,029	
Total Current Liabilities	\$ 1,187,152	\$ 392,188	
Total Liabilities	\$ 1,187,152	\$ 392,188	
Fund Equity			
Restricted - TABOR Reserve	\$ 67,546	\$ 67,546	
Restricted - Impact Fees	252,935	262,538	
Committed for LOSAP	2,050	2,050	
Committed for Contracts	65,503	65,503	
Nonspendable	84,509	94,871	
Unrestricted	944,632	1,392,907	
Total Fund Equity	\$ 1,417,176	\$ 1,885,415	
Total Liabilities and Fund Equity	\$ 2,604,327	\$ 2,277,603	
	=	=	

ESTES VALLEY FIRE PROTECTION DISTRICT						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						
GENERAL FUND						
	(a)	(b)	(c)	(d)	(b-d)	(e)
	2023	2024	2024	Actual	Budget	%
	Unaudited	Adopted	Projected	Through	Remaining	Budget
	Actual	Budget	Budget	4/30/2024	4/30/2024	Remaining
Revenues						
Sales Tax - Town of Estes Park	\$ 1,279,907	\$ 1,323,852	\$ 1,323,852	\$ 175,965	\$ 1,147,887	87%
Property Taxes	783,206	1,079,941	1,079,941	829,744	250,197	23%
Specific Ownership Tax	56,316	80,996	80,996	22,341	58,655	72%
Grants	650	90,000	90,000	-	90,000	100%
Contributions & Donations	1,028	-	-	-	-	0%
Plan Reviews & Inspections	31,535	40,000	40,000	11,700	28,300	71%
Operational Permits	-	70,000	70,000	-	70,000	100%
Impact Fees	42,975	100,000	100,000	9,602	90,398	90%
Investment Income	32,264	20,000	20,000	11,554	8,446	42%
Miscellaneous Revenue	5,794	60,000	60,000	11,356	48,644	81%
Training Division	17,868	25,000	25,000	200	24,800	99%
Total Revenues	\$ 2,251,545	\$ 2,889,788	\$ 2,889,788	\$ 1,072,462	\$ 1,817,326	63%
Expenditures						
Overhead & Administration	\$ 1,028,405	\$ 1,064,777	\$ 1,064,777	\$ 269,065	\$ 795,712	75%
Operations & Training	639,135	516,186	525,710	186,320	329,866	64%
Support Services	28,575	497,969	497,969	64,708	433,261	87%
Prevention	445,393	419,838	419,838	84,130	335,708	80%
Capital	14,644	50,000	50,000	-	50,000	100%
Total Operating Expenditures	\$ 2,156,153	\$ 2,548,770	\$ 2,558,294	\$ 604,223	\$ 1,944,547	76%
Revenues over/(under) Expenditures	\$ 95,392	\$ 341,018	\$ 331,495	\$ 468,240		
Beginning Fund Balance	1,321,784	1,413,555	1,417,176	1,417,176		
Ending Fund Balance	\$ 1,417,176	\$ 1,754,573	\$ 1,748,671	\$ 1,885,415		
Components of Ending Fund Balance						
Restricted - TABOR	\$ 67,546	\$ 86,694	\$ 67,546	\$ 67,546		
Restricted - Impact Fees	252,935	81,328	81,328	262,538		
Committed - LOSAP	2,050	2,050	2,050	2,050		
Committed - Contracts	65,503	65,503	65,503	65,503		
Reserved - Operations	500,000	600,000	600,000	600,000		
Reserved - Capital	37,366	269,530	269,530	37,366		
Non-Spendable	115,370	-	-	94,871		
Unrestricted	376,405	649,468	662,713	755,541		
	\$ 1,417,176	\$ 1,754,573	\$ 1,748,671	\$ 1,885,415		
					Target Percentage:	67%

ESTES VALLEY FIRE PROTECTION DISTRICT1						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL						
	(a)	(b)	(c)	(d)	(b-d)	(e)
	2023	2024	2024	Actual	Budget	%
	Unaudited	Adopted	Projected	Through	Remaining	Budget
	Actual	Budget	Budget	4/30/2024	4/30/2024	Remaining
Overhead & Administration						
Strategic Planning Implementation	\$ 39,492	\$ 37,500	\$ 37,500	\$ -	\$ 37,500	100%
Professional Services/Fees	183,230	163,737	163,737	70,772	92,965	57%
Salaries and Benefits	479,791	475,596	475,596	102,230	373,365	79%
Insurance	76,607	103,532	103,532	2,415	101,117	98%
Membership Dues & Subscription	10,197	12,833	12,833	4,557	8,276	64%
Catering/Special Circumstance	12,056	18,650	18,650	8,295	10,355	56%
Utilities	96,202	100,090	100,090	39,211	60,878	61%
Data Processing Equipment	4,583	10,000	10,000	853	9,147	91%
Miscellaneous Equipment	2,000	6,000	6,000	630	5,370	90%
Member Benefits	124,248	131,840	131,840	40,102	91,739	70%
Contingencies	-	5,000	5,000	-	5,000	100%
Total Overhead & Admin Expenditures	\$ 1,028,405	\$ 1,064,777	\$ 1,064,777	\$ 269,065	\$ 795,712	75%
Operations & Training						
Salaries and Benefits	\$ 392,371	\$ 332,682	\$ 332,682	\$ 109,294	\$ 223,388	67%
Volunteer & Shift Program	150,969	70,000	70,000	35,756	34,244	49%
Dispatching & Communications	79,770	24,353	33,877	33,877	(9,524)	0%
Supplies - Consumables	1,506	3,350	3,350	456	2,894	86%
Catering/Special Circumstances	4,282	5,000	5,000	1,639	3,361	67%
Firefighter Recruitment	319	850	850	146	704	83%
Member Dues/Subscription	-	5,781	5,781	-	5,781	100%
Conferences	-	16,000	16,000	-	16,000	100%
Internal Training	-	29,500	29,500	-	29,500	100%
External Training	8,420	15,670	15,670	2,649	13,021	83%
Supplies	1,497	3,000	3,000	2,503	497	17%
Contingencies	-	10,000	10,000	-	10,000	100%
Total Operations & Training Expenditures	\$ 639,135	\$ 516,186	\$ 525,710	\$ 186,320	\$ 329,866	64%
Support Services						
Salaries and Benefits	\$ -	\$ 189,227	\$ 189,227	\$ 63,374	\$ 125,853	67%
Facilities Maintenance	5,774	94,373	94,373	-	94,373	100%
Equipment Maintenance	8,378	107,069	107,069	565	106,504	99%
Equipment Acquisition	14,423	102,300	102,300	769	101,531	99%
Contingencies	-	5,000	5,000	-	5,000	100%
Total Support Services Expenditures	\$ 28,575	\$ 497,969	\$ 497,969	\$ 64,708	\$ 433,261	87%
Prevention						
Salaries and Benefits	\$ 378,357	\$ 327,915	\$ 327,915	\$ 66,503	\$ 261,412	80%
Member Dues/Subscription	4,912	5,550	5,550	2,203	3,348	60%
Education	10,859	13,330	13,330	620	12,710	95%
Prevention	50,365	63,042	63,042	14,804	48,238	77%
Contingencies	900	10,000	10,000	-	10,000	100%
Total Prevention Expenditures	\$ 445,393	\$ 419,838	\$ 419,838	\$ 84,130	\$ 335,708	80%
Capital						
Buildings & Grounds Capital Expense	\$ 14,644	\$ 50,000	\$ 50,000	\$ -	\$ 50,000	100%
Total Capital Expenditures	\$ 14,644	\$ 50,000	\$ 50,000	\$ -	\$ 50,000	100%
Total Expenditures	\$ 2,156,153	\$ 2,548,770	\$ 2,558,294	\$ 604,223	\$ 1,944,547	76%

ESTES VALLEY FIRE PROTECTION DISTRICT		
BALANCE SHEET		
December 31, 2023 and April 30, 2024		
VOLUNTEER FIRE PENSION TRUST		
	Unaudited Actual 12/31/2023	Unaudited Actual 4/30/2024
Assets		
Current Assets		
Cash - Checking	\$ 17,420	\$ 133,825
Investments	1,636,936	1,473,911
Prepaid Expense	13,174	15,874
Total Current Assets	<u>\$ 1,667,530</u>	<u>\$ 1,623,610</u>
Total Assets	<u>\$ 1,667,530</u>	<u>\$ 1,623,610</u>
Liabilities		
Current Liabilities		
Total Current Liabilities	\$ -	\$ -
Total Liabilities	\$ -	\$ -
Fund Equity		
Held in Trust for Pension	\$ 1,667,530	\$ 1,623,610
Total Fund Equity	<u>\$ 1,667,530</u>	<u>\$ 1,623,610</u>
Total Liabilities and Fund Equity	<u>\$ 1,667,530</u>	<u>\$ 1,623,610</u>
	=	=

ESTES VALLEY FIRE PROTECTION DISTRICT						
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS						
VOLUNTEER FIRE PENSION TRUST						
	(a)	(b)	(c)	(d)	(b-d)	(e)
	2023	2024	2023	Actual	Budget	%
	Unaudited	Adopted	Projected	Through	Remaining	Budget
	Actual	Budget	Budget	4/30/2024	4/30/2024	Remaining
Revenues						
Investment Income (loss)	\$ 128,028	\$ 90,000	\$ 15,860	\$ 15,860	\$ 74,140	82%
EVFPD Contribution	54,000	54,000	54,000	-	54,000	100%
State Participation Contribution	48,600	48,605	-	-	48,605	100%
Total Revenues	\$ 230,628	\$ 192,605	\$ 69,860	\$ 15,860	\$ 176,745	92%
Expenditures						
Actuarial Study	\$ 10,000	\$ 1,200	\$ -	\$ -	\$ 1,200	100%
Audit	-	2,500	-	-	2,500	100%
Investment Fees	3,047	5,000	6,184	6,184	(1,184)	0%
Miscellaneous	-	5,000	-	-	5,000	100%
Retiree benefit Payments	155,193	163,500	163,500	53,595	109,905	67%
Retiree Death Benefit	-	900	100	-	900	100%
Contingency	-	2,700	-	-	2,700	100%
Total Operating Expenditures	\$ 168,241	\$ 180,800	\$ 169,784	\$ 59,779	\$ 121,021	67%
Revenues over/(under) Expenditures	\$ 62,388	\$ 11,805	\$ (99,924)	\$ (43,919)		
Beginning Fund Balance	1,605,142	1,603,708	1,667,530	1,667,530		
Ending Fund Balance	\$ 1,667,530	\$ 1,615,513	\$ 1,567,605	\$ 1,623,610		

**Estes Valley Fire Protection District
Sales Tax Reconciliation
2024**

	Current Year			Prior Year		
	2024 Sales Tax Revenue	% of Total Sales Tax Received		2023 Sales Tax Revenue	% of Total Sales Tax Received	
		Monthly	Y-T-D		Monthly	Y-T-D
January	\$ 56,277.13	4.25%	4.25%	\$ 61,726.77	4.82%	4.82%
February	52,004.82	3.93%	8.18%	56,886.83	4.44%	9.27%
March	67,683.28	5.11%	13.29%	79,912.14	6.24%	15.51%
April		0.00%	13.29%	64,936.48	5.07%	20.58%
May		0.00%	13.29%	106,542.24	8.32%	28.91%
June		0.00%	13.29%	153,758.71	12.01%	40.92%
July		0.00%	13.29%	185,468.50	14.49%	55.41%
August		0.00%	13.29%	153,417.25	11.99%	67.40%
September		0.00%	13.29%	157,405.78	12.30%	79.70%
October		0.00%	13.29%	117,227.74	9.16%	88.86%
November		0.00%	13.29%	70,240.17	5.49%	94.34%
December		0.00%	13.29%	72,384.79	5.66%	100.00%
	\$ 175,965.23	13.29%	13.29%	\$ 1,279,907.40	100.00%	100.00%

Sales Tax Budgeted	Sales Tax Collected	% Collected to Amount Budgeted
--------------------	---------------------	--------------------------------

Sales Tax

General Fund \$ 1,323,852.00 \$ 175,965.23 13.29%

**Estes Valley Fire Protection District
Property Taxes Reconciliation
2024**

Operating Mill	2.069	100.00%
Total Mill	2.069	100.00%

Current Year									
	Property Taxes		Fire District Impact Fees	Specific Ownership Tax	Interest	Treasurer's Fees	Net Amount Received	% of Total Current Property Taxes Received to Taxes Levied	
	Current	Delinquent						Monthly	Y-T-D
January	\$ 9,716.71	\$ 304.56	\$ 795.76	\$ 5,770.31	\$ -	\$ (200.48)	\$ 16,386.86	0.93%	0.93%
February	334,057.14	(22.45)	-	5,335.69	(0.19)	(6,681.33)	332,688.86	30.93%	31.86%
March	146,024.73	(14.56)	-	5,838.51	12.61	(2,920.68)	148,940.61	13.52%	45.38%
April	239,815.06	99,862.90	-	5,396.26	16.36	(6,797.11)	338,293.47	31.45%	76.83%
May	-	-	-	-	-	-	-	0.00%	76.83%
June	-	-	-	-	-	-	-	0.00%	76.83%
July	-	-	-	-	-	-	-	0.00%	76.83%
August	-	-	-	-	-	-	-	0.00%	76.83%
September	-	-	-	-	-	-	-	0.00%	76.83%
October	-	-	-	-	-	-	-	0.00%	76.83%
November	-	-	-	-	-	-	-	0.00%	76.83%
December	-	-	-	-	-	-	-	0.00%	76.83%
	\$ 729,613.64	\$ 100,130.45	\$ 795.76	\$ 22,340.77	\$ 28.78	\$ (16,599.60)	\$ 836,309.80	76.83%	76.83%

From: [Jon Hodde](#)
To: [Ryan Bross](#); [Erika Goetz](#)
Cc: [Rick Lasky, Fire Chief](#)
Subject: Resignation from Board
Date: Monday, May 13, 2024 9:02:07 AM

Good morning,

It is with a heavy heart that I am submitting my resignation from the Estes Valley Fire Protection District Board. Please accept this immediately.

Regards,
Jonathan Hodde

Get [Outlook for iOS](#)

ESTES VALLEY FIRE PROTECTION DISTRICT

Agenda Statement- May 22, 2024

Agenda Item #12-b

Agenda Title:

Purchase of Type 6

Submitted by:

Rick Lasky, Chief
Jon Landkamer, Assistant Chief

Background Information:

N/A

Attachments:

<input type="checkbox"/> Agenda	<input type="checkbox"/> Minutes	<input type="checkbox"/> Report
<input type="checkbox"/> Resolution	<input type="checkbox"/> Contract	<input type="checkbox"/> Map
<input type="checkbox"/> Letter	<input checked="" type="checkbox"/> Other	

Board Action Needed:

I move to **approve/deny** EVFPD Assistant Chief of Support Services request to purchase of the HME/Ahrens Fox Type 6 for \$310,320.00, from Firefighter Trucks Inc. at the 5/22/24 board meeting.

Ryan Bross	Yes	No
Brian Tseng	Yes	No
Mike Lewelling	Yes	No
Dave Hamrick	Yes	No
Vacant	Yes	No



ESTES VALLEY FIRE PROTECTION DISTRICT
PREVENT PREPARE PERFORM

Memo

Date: May 22, 2024

To: Ryan Bross, Board President
Board of Directors

From: Rick Lasky, Fire Chief
Jon Landkamer, Assistant Chief of Support Services

RE: Purchase of Engine 726

Objective: Purchase of a Type 6 Wildland Fire Engine to improve our response ability to wildland fires and to replace our 20-year-old existing Type 6, Engine 716.

Present Situation: Engine 716 was scheduled for replacement in the Capital Purchase plan in 2023. The replacement Type 6 was delayed until 2024 with the change in leadership of the Fire Chief position. Prices and availability of Type 6 engines has improved, and the decision was made to complete the capital purchase this year. The internal Type 6 Committee has looked at several options and the desired apparatus is an HME/Ahrens Fox vehicle that is used by the USFS. The nearest vendor for this brand is in Los Cruces, New Mexico and they are in production of a stock vehicle meeting the requirements of the committee.

With the passage of 1A renewal we will need an apparatus for the pending wildland fire mitigation crew to work out of. Engine 716 could be used to fill this role in the initial development of this crew. We had budgeted \$60,000 for the sale of Engine 716 and it is being suggested that we purchase Engine 716 for the 1A crew to utilize from 1A funds later in 2024. This will significantly reduce the potential cost of outfitting this crew and be an overall savings to the taxpayers.

Proposal: Purchase the HME/Ahrens Fox Type 6 (E726) wildland fire engine in support of improving our ability to respond to wildland fires and in-line with our capital replacement/purchase plan.

Advantages: There are several advantages to this proposal as listed below.

- Increased ability to respond to wildland fires
- The E726 purchase is within budget guidelines
- This apparatus would be built on a Ford chassis which is our Fleet preference
- The sale of E716 to the 1A crew is significant savings to the taxpayers

Disadvantages: There are some disadvantages to this proposal as listed below.

- No disadvantages identified

Serving the Residents and Visitors of the Estes Valley with Superior Fire and Safety Services

901 N. SAINT VRAIN AVE. ESTES PARK CO 80517 970-577-0900 FAX 970-577-0923



ESTES VALLEY FIRE PROTECTION DISTRICT
PREVENT PREPARE PERFORM

Staff Recommendation: Approve the request to purchase an HME/Ahrens Fox Type 6 engine for the replacement of E716 as the primary wildland fire response.

Sample Motion: I move to **approve/deny** EVFPD Assistant Chief of Support Services request to purchase of the HME/Ahrens Fox Type 6 for \$310,320.00, from Firefighter Trucks Inc.

Attachments: Quote(s)

ESTES VALLEY FIRE PROTECTION DISTRICT

Agenda Statement- May 22, 2024

Agenda Item #12-c

Agenda Title:

Audit Engagement Letter

Submitted by:

Erika Goetz, Chief of Staff

Background Information:

Cost for the 2023 Audit not to exceed \$7500

Attachments:

Agenda

Minutes

Report

Resolution

Contract

Map

Letter

Other

Board Action Needed:

A motion to approve signing the audit engagement letter for Dazzio & Associates at the 5/22/24 board meeting.

Ryan Bross Yes No

Brian Tseng Yes No

Mike Lewelling Yes No

Dave Hamrick Yes No

Vacant Yes No



Dazzio & Associates, PC

Certified Public Accountants

October 9, 2023

To the Board of Directors and Management
Estes Valley Fire Protection District
901 N St Vrain Ave

Estes Park, CO 80517

We are pleased to confirm our understanding of the services we are to provide Estes Valley Fire Protection District (the District) for the year ended December 31, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities and each major fund and the disclosures, which collectively comprise the basic financial statements of the District as of and for the year ended December 31, 2023.

Accounting standards generally accepted in the United States of America (GAAS) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with GAAS. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles (GAAP) and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Pension Related Schedules for the Volunteer, FPPA and PERA Pension Plans

We have also been engaged to report on supplementary information other than RSI that accompanies the District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

- 1) Schedule of Revenues, Expenditures and Changes in Fund Balance –Budget and Actual – Volunteer Pension Fund

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report:

- 1) Schedule of Assessed Valuation, Mill Levy and Property Taxes Collected

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions,

there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, confirmation of certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also prepare the financial statements of the District in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of

measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Dazzio & Associates, PC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a regulatory agency or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Dazzio & Associates, PC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to a regulatory agency or its designee. The regulatory agency or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies. Stephen Dazzio is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$7,500. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of the District's financial statements which, if applicable, will also address other information in accordance with *AU-C 720, The Auditor's Responsibilities Relating to Other Information Included in Annual Reports*. Our report will be addressed to the Board of Directors of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Dazzio & Associates, P.C.

Dazzio & Associates, PC

RESPONSE:

This letter correctly sets forth the understanding of Estes Valley Fire Protection District.

Board signature: _____

Title: _____

Date: _____