



WINDSOR SEVERANCE FIRE RESCUE

100 N. 7th Street • Windsor • Colorado • 80550
970-686-2626

REGULAR BOARD MEETING Virtual Meeting Only Thursday, October 8, 2020 / 7:00pm

MINUTES

Please click the link below to join the webinar:

<https://us02web.zoom.us/j/84281615235?pwd=NzdNWlIPWm9YbWRrQ3RCSkIxNXlsZz09>

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I. CALL TO ORDER at 19:00

- a. Pledge of Allegiance

II. ROLL CALL

Board Directors Pearson, Hansen, Stevenson, Gillingham and Rosen were present along with Chief Kazian, Chief Friedrichsen, Captain Dykstra, Life Safety Specialist Matthew, HR Manager Lucy Zamarripa, Finance Director Gabe Buldra and Town of Windsor representative Dave Sislowski in person or over video conference. Vice President Stevenson managed the meeting since President Pearson was on shift.

III. APPROVAL OF AGENDA

Director Gillingham submits a motion to approve the Agenda, Director Pearson seconds. All "aye". Approved.

IV. REGULAR BOARD MEETING

- a. Public Forum:
 - i. Public Comments-none
- b. Consent Agenda – Discussion/Possible Actions:
 - i. September 10, 2020 Regular Meeting Minutes



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ii. IGA with Town of Windsor for Sharing GIS Information

Director Rosen submits a motion to approve the Consent Agenda as written, Director Pearson seconds. All "aye". Approved

c. Financial Report and Updates

i. Discussion/Possible Action: Approval Q3 2020 Financial Report and September Bill Ratification

1. Gabe Buldra/JVG:

- Discussion of new financial report components: monthly finance and check reports instead of quarterly financial reports.
- Collected revenue (Aug/Sept): \$123, 510 which is over budget \$46,000 since the District collected \$92,000 in plan review fees from the Town of Windsor.
- August expenses-
 - Personnel expenses: \$532,000, over budget \$41,000 due to health insurance/benefit payments
 - Building/Land: \$24,758, over budget by \$11,396 due to Station 3 landscaping project payment.
 - Vehicles/equipment: \$41,147, under budget.
 - Communications/IT: \$10, 000, over budget due to software annual subscription payment.
 - Travel/training: \$10,358, under budget by \$24,000
 - Managerial: \$23,000, under budget by \$26,000
 - Museum/Wildland: less than \$200 total
- September tax levy revenue: \$137,968, over projected by \$47,805. Less than year to date due to changes in tax revenue deadlines from COVID.
- September non-levy revenue: \$52,357, \$24,000 less than projected in budget due to decreased plan review revenue and the District awaiting collection of wildland deployment revenue.
- September expenses-
 - Personnel expenses: \$478,374, under budget by \$12,782
 - Buildings/land: \$3,231, under budget by \$10,132
 - Vehicles/equipment: \$5,000, under budget by \$43,000
 - Communications/IT: \$3,644, under budget
 - Travel/training: \$1,200, under budget by \$33,000
 - Managerial: \$11,845, under budget by \$32,000



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-Museum/Wildland: \$0

- Total collected tax revenue \$9.3 million. Total is \$1.3 million less than YTD due to delayed oil/gas tax revenue collections
- YTD collected non-tax revenue: \$591,373, under budget by \$74,000 (awaiting wildland deployment reimbursement and decreased C-Safe account interest revenue).
- C-Safe Account interest income down \$27,000 due to current fluctuations in interest rates.
- Overall expenses under budget except the Communications/IT category due to Dispatch fees.
- YTD budget use: 64% spent and 36% remaining, projected to come in under budget by the end of 2020.
- Discussion of optimal amount of expenses by category (e.g. “personnel costs” should stay below 85% of an annual budget). Current expense breakdown: personnel costs 82%, buildings/land 7%, managerial 4%, communications/IT 3%, vehicles/equipment and travel/training: 2% and museum/wildland: less than 1%.
- Balance sheet:
 - \$12.2 million in cash (YTD \$11.1 million)
 - Other assets: \$3.8 million (YTD \$5.7 million) since the entire recording of 2019 property tax receivable was attached to September 2019 balance sheet.
- Liabilities: \$1.7 million (YTD \$5.9 million) since capital assets have been recorded on the Balance Sheet instead of the Income Statement.
- Board discusses their appreciation of the new presentation format
- Director Hansen: How did the previous financial firm record and calculate tax revenue? Buldra: The tax revenue was recorded when the county received revenue versus when those funds were deposited in the District’s accounts. Director Hansen: We won’t show a “receivable” on future reports? Buldra: Correct.
- Director Hansen: Discussion of confusion over current variance formatting in reports. Buldra: Their normal practice is negative variances = revenue or “under budget”. Further discussion from Director Hansen and Chief Kazian.



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- Director Hansen: Are capital purchases being expensed? Buldra: Yes, 2019 capital purchases have been removed from the PNL. These purchases are now being recorded on the Balance Sheet (Account 15.320 "Capitalized Assets" totaling \$2,065,000). Director Hansen: Was it previously its own category on the PNL? Buldra: Yes. Further discussion between Director Hansen and Gabe Buldra about details regarding the previous and current methods used to report capital expenditures.

Director Gillingham submits a motion to approve the Q3 Financial Report and other adjustments as described, Director Rosen seconds. All "aye". Approved

- ii. Discussion/Possible Action: 2021 Draft Budget Presentation
 1. Chief Kazian: presentation of a 2021 budget with completed revenue estimates. Total/final revenue amounts have not been formally published by the county but will be included in the final budget.
 - Estimated revenue: \$11.1 million (does not include grant potential or awarded grant funding).
 - Grant income (SAFER and DOLA) will be added to the 2021 budget if awarded.
 - Investment income: current \$62,000 and projected \$120,000. Buldra: projected revenue may differ depending on national interest rates.
 - Unsecured/oil and gas revenue: \$3.3 estimated (2019 revenue was more than \$5 million).
 - Director Hansen: What do the highlighted items mean? Kazian: They are markers to remind the District to finalize those numbers before the presentation of the formal budget.
 - Estimated total expenses: \$8.9 million
 - Contingency fund = 10% of projected budget minus the cost of salaries/benefits since they won't fluctuate like other expenditures.
 - Transfer of funds from General Fund to Capital account: \$1.9 million.
 - Estimated carryover from General Fund: \$3.6 million (2019), \$1.9 million (2020) with a total of \$5.4 million from unspent



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revenue (“rainy day” fund). Further discussion between Chief Kazian and Director Hansen about state/TABOR requirements and best practices for “rainy day” account funding.

- A formal budget will be presented to the Board during the regular December board meeting to meet the county’s submission deadline of 12/15/2020.
- Director Hansen: How does the District determine if they are paying staff at a comparable rate to other fire districts? Director Pearson: Directors Rosen and Pearson, 4845 union membership, administrative staff and the Board researched comparable values prior to Chief Kazian’s hire. The District determined how to retain staff and be competitive for the region using data from Employer’s Council and researching districts they were losing staff to. Due to WSFR’s unique size and service levels, direct comparisons could not be made with other fire districts in the region. HR Manager, Lucy Zamarripa will be assisting with a formal pay and benefits analysis.
- Director Hansen: Was the analysis done internally or by a third party? Director Pearson: IAFF staff pulled nationwide data and Employer’s Council? After this research, the District seems competitive. Chief Kazian: discussion of efforts and retention prior to and after his employment as WSFR’s Fire Chief. The 2021 budget has a placeholder of \$25,000 to allow for adjustments to be more competitive.
- No formal action needed from the Board.

d. District Update

i. Reports: Chief Kazian

1. WSFR Monthly Response Report
2. WSFR Division Reports

ii. Personnel: HR Manager-Lucy Zamarripa

1. Career Testing-interviews of 25 external candidates and 6 internal staff were completed Wednesday 10/7/2020. Scores are being compiled to build an eligibility list. Three-four fire fighters will be hired from this pool.
2. Fire Chief Evaluation: Chief Kazian
 - Self-evaluation will be submitted to the Board in November.



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- Board evaluation will occur in December. A Special Board meeting will be convened December 17th at 1900 to discuss this evaluation.
- iii. WSFR Activities and Events
1. Fire Prevention Week Activities: Chief Friedrichsen
 - Life Safety Educator Rebecca Clark has been giving Zoom and Google meetings to K-5 classes. She has already virtually met with 24 classes/450 kids. Virtual classes are also being supplemented with homework activities and prizes. Fire crews have also visited some Pre-K classes.
 2. Wildland Response Update: Chief Kazian
 - Current total responses: four 14-day assignments and several 48-hour deployments.
 - Captain Jeff Dykstra: expect to bill \$74,136 in equipment expenses. If the state pays reimbursement for all the labor costs (deployment and OT for backfill), the state will pay the District an additional \$49,000. Due to the size of fire events and a new billing system, the District will likely not receive full reimbursement revenue until 2021 depending on the responsiveness of the Federal government.
- iv. Facilities & Apparatus: Chief Kazian for Battalion Chief Chapman (out on call)
1. Water Tender: delivery in February-March 2021.
 2. Ladder Truck: delivery by mid-January 2021.
- v. Other District Related Matters
1. Covid-19 Update
 - District has had first positive case.
 - FEMA Grant Reimbursement Update: Captain Jeff Dykstra -Approved for first submittal: \$15,000 from FEMA and \$5,000 from DOLA. Approved and awaiting deposit. Collecting data for round two of COVID-related reimbursement expenses.
 2. Incident reimbursement for July 3, 2020 grass fire from a private firework show: Chief Friedrichsen and Chief Kazian
 - \$5,316 check has been deposited by the District
 3. DFPC Grant Status: Chief Kazian
 - Grant request for additional ballistic gear was denied.
- vi. Staff Items: none
- vii. Information/Update: Impact Fee Study
1. Chief Kazian: discussion of fee study and current proposed legislation



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that will influence how these fees will be collected (e.g. voter approval).

viii. Station 4

1. Discussion/Update: Project Status-Chief Kazian
 - Currently under review with the Town of Windsor.
 - Largest item under review are the waste management systems (septic or sewer).
 - Financing options will be presented during the November Board Meeting
2. Discussion/Update: DOLA Grant Application
 - Report has been submitted and formal presentations to the Energy Commission will occur in January 2021.
3. Gabe Buldra: discussion on researching financing programs that will best fit the needs of the District.
4. Director Hansen: What do interest rates look like? Buldra: Rates steady at under 3% but the 2020 election results will likely impact these rates.
5. Chief Kazian: The District is looking to secure financing by January 2021.
6. Director Hansen: Are we still trying to do a Certificate of Participation (COP) through the state? Buldra: A hybrid between a lease purchase and a bond. The District is looking into all options to find the best option including a COP.

ix. Discussion/Possible Action: November 2020 WSFR Ballot Measure A

1. General Discussion De-Gallagher and Election Details: Chief Kazian
 - Discussion of County and TABOR mailout items and the single question item on the District's separated ballot.

e. Board of Directors Items

1. Board Member Items or Comments: none

V. ADJOURNMENT at 20:08

Director Pearson submits a motion to adjourn the October 2020 Regular Board Meeting. Director Gillingham seconds. All "aye". Approved.