

Carbondale & Rural Fire Protection District
Meeting of the Board of Directors
June 12, 2024
11:00 a.m.
Agenda

- A. Call to order & roll call

- B. Consent Agenda
 - 1. Approve Previous Minutes
 - 2. Current Bills & Balances

- C. Persons Present Not on the Agenda

- D. Dino Ross, SB-233 & SB-194

- E. Staff Reports
 - 1. Chief's Report
 - a. Station 83 Broadband Tower Update
 - b. Aspen Glen Lot Verizon Tower Update
 - c. Spring Valley Ranch Development Project
 - 2. Attorney's Report
 - 3. Other

- E. Financial Report
 - 1. FPPA Plan Affiliation Agreement
 - 2. Other

- F. Old Business
 - 1. Other

- G. New Business
 - 1. Other

- H. Adjourn

CARBONDALE & RURAL FIRE PROTECTION DISTRICT

MINUTES OF THE MEETING

BOARD OF DIRECTORS

CARBONDALE FIRE HEADQUARTERS

MAY 8, 2024

The Board of Directors of the Carbondale & Rural Fire Protection District met for their regular meeting on May 8, 2024 at the Carbondale Fire Headquarters/Training Building.

President Gene Schilling called the meeting to order at 11: 00 a.m. Directors present were Mike Kennedy, Michael Hassig, Gretchen Stock Bell and Sydney Schalit. Also present were Rob Goodwin, Jenny Cutright, Garrett Kennedy, and Meagan Holland. Eric Gross attended via teleconference.

CONSENT AGENDA

The items on the consent agenda were:

- Approve Current Bills and Balances
- Approve the Minutes of the April 10, 2024 regular meeting

MOTION: made to approve the consent agenda as noted. It carried and passed 4-0.

PERSONS PRESENT NOT ON THE AGENDA

No members of the public were present.

STAFF REPORTS

Chief's Report

Staff is working on some times that still need to be repaired after the tower installation. There is a continued effort to work with Visionary Broadband to have them pay for the repairs from the installation.

There will be a public hearing on June 3 regarding the Verizon Wireless tower at Aspen for final approval of the tower. There are no objections anticipated.

Staff is working on finalizing the Health & Wellness Program. It is based on NFPA standards. The program will require annual physicals, pre-hire physicals and an annual Galleri test. The Galleri test will test for 50 different types of common cancer. Cancer is the #1 killer of firefighters and this test will give early detection for better quality of life.

Meetings for the Station 81 expansion project started. The plans are currently in the Town of Carbondale review process. It is expected that the construction will begin June 1.

Senate Bills 194 and 233 are on the Governor's desk and expected to be signed. SB 194 allows fire district to implement a sales tax with voter approval and offers the ability to implement impact fees with board approval and a rational nexus. Senate Bill 233 reduces assessment rates for commercial and residential properties and reduces actual value for certain properties.

Other Staff The new ambulance has arrived. It has leaky springs, so it is not in service yet. This is a warranty issue. The ambulance was paid for by grants and impact fees.

OLD BUSINESS

FMLD Grant The application for a grant from the Garfield County Federal Mineral Lease District has been submitted. Grants have not been awarded yet.

NEW BUSINESS

Call Volume Call volume is up 21% from last year, which was up 15% from the previous year. There is no one or two categories driving the increase in calls. There is an assumption that growth in the district is the cause of the increase.

President Gene Schilling left the meeting at 11:31 a.m.

General discussion regarding call volume followed.

MOTION: made to adjourn the Board of Directors meeting at 11:32 a.m. It carried and passed unanimously.

Respectfully submitted,

Jenny Cutright, Recording Secretary

Gene Schilling, President



Chief's Report & Updates – June 12, 2024

Station 83 and Visionary Broadband Closeout and Project Completion

As you are aware from last month's meeting, we are in the process of mitigating the impacts from the work that was done to install the Visionary Broadband wireless internet tower at Station 83.

The good news is that we have had the majority of the restoration work completed on the landscaped portions of the property around the back of the station. Matt Piffer from Piffco did an excellent job in repairing the damage. The section of the asphalt basketball court has been replaced and the parking area along County Road 3 has been restored.

Finally, Phil Vaughan has provided us with a comprehensive record of costs and billings related to this project and Jenny and I are in the process of comparing it to any other invoices and projects that we have footed the bill on so far. We will have a detailed accounting of what is owed by Visionary in the very near future so that we can begin the process of collecting payment that is owed.

Aspen Glen Verizon Tower Project Update

Retherford Enterprises and their project manager Lance Bleyhl have a meeting scheduled with the Garfield County BOCC regarding the Verizon Tower Project on June 17th. Eric Gross and I are planning to attend the meeting so that we can express CRFPD's support and answer any questions if necessary.

This process seems to at last be moving in a positive direction and hopefully, they will be able to move forward with construction in the near future.

Spring Valley Ranch Project PUD

We have been in contact with representatives of the Spring Valley Ranch Subdivision project over the past 6 months or so. Karl Oliver and I have met with them a couple of different times and Karl attended the public informational meeting that was held at CMC Spring Valley Campus in the Spring.

Discussions were centered on fire protection, both structural and wildland, emergency medical ambulance services and water supply for the 500+ units that are being proposed. Karl and I answered many questions regarding issues such as number of fire stations, staffing levels, equipment and apparatus needs and needed fire flows to different areas of the project. There was also discussion regarding access, road widths/grades, fire sprinkler systems for residential occupancies and trail access for rescue access.

The Spring Valley Ranch representatives asked about the possibility of annexation into the Carbondale & Rural Fire Protection District and if not annexation, engaging in a contract for services from CRFPD. I advised them that the Board of Directors were not likely to be inclined to agree to annexation until the majority of the project was completed and providing adequate tax revenue to the District for operations. I further advised them of the approximate costs for building the infrastructure for emergency services in the development along with capital purchases of apparatus and equipment and annual funding for staffing and operations that would be required before considering any contract for services might be considered by CRFPD.

Thank you very much,

Rob Goodwin



Operations Report

June 2024

May 2024 Responses				
<u>Incident Type</u>	<u>2024</u>	<u>2023</u>	<u>% of Total Month/Yr</u>	<u>+/- 2024-2023</u>
Structure Fires	1	1	0.6%	100.0%
Vehicle Fires	0	1	0.0%	100.0%
Other Fires (100)	1	1	0.6%	0.0%
Rupture/Explosion (200)	0	0	0.0%	0.0%
EMS/Rescue (300)	66	68	42.3%	-2.9%
Haz. Condition (400)	9	3	5.8%	200.0%
Service Call (500)	15	9	9.6%	66.7%
Good Intent (600)	30	25	19.2%	20.0%
False Call (700)	30	20	19.2%	50.0%
Severe Weather (800)	0	1	0.0%	0.0%
Special Incident (900)	4	0	2.6%	200.0%
Total All Incidents	156	129	100.0%	20.9%

2024 Responses YTD			
<u>2024</u>	<u>2023</u>	<u>% of 2024</u>	<u>+/- 202-2023</u>
5	3	0.7%	66.7%
5	2	0.7%	
10	2	1.5%	400.0%
0	0	0.0%	0.0%
313	330	45.5%	-5.2%
23	19	3.3%	21.1%
73	33	10.6%	121.2%
138	104	20.1%	32.7%
110	68	16.0%	61.8%
0	1	0.0%	
11	0	1.6%	
688	562	100.0%	22.4%

Important Events & Projects

- Gazebo fire at Miners Park in Carbondale
 - Small wildland fire along highway 82
- Seasonal staffing increase started Friday before Memorial Day

Respectfully Submitted,

Michael Wagner – Deputy Chief of Operations

Board of Directors Report – Prevention

May 2024

Completed Plan/code Reviews

- Plan review of the remodel at CRMS. Included flow testing of water supply. Bill Gavette review the sprinkler plans.
- Review for an additional CO detector a CMC campus.
- Solar Permit review for a property in Pitkin County (Larisa LaLonde).
- Questions on turnarounds and necessary widths (SGM engineering).
- J&A Arbaney Application for plan review.
- Iron Mountain Apartments.

Inspections

- Inspected a leak in the Recreation Center for a leak in the riser for the fire suppression system. Found a leak in the drain system and had a repair and replacement of valve made.
- Fire inspection for Ascendigo services.
- Fire Inspection for new fire alarm system at 655 Buggy Circle.
- Wildland Risk Assessment for 301 Wood Nymph Lane. Included training a Glenwood Spring person on how to conduct an assessment.
- Inspection of Mountain Heart Brewery with the town of Carbondale. Found that the Brewery did not have a permit to have onsite dispensing of their products.
- Inspection of underground flow for buildings A – C with RFSD, Meadowood Dr.
- Detailed information about the oil drums stored at 1809 Dolores Way outside area.
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Other Projects

- Meeting with Ron Leach in Marble for collaborative work in Marble.
- Fire Investation at 324 Coryell Ridge Rd.
- Residential sprinkler plan review training in Loveland CO.
- Meeting of the FMAC Mountain Region on May 17th in Vail CO.
- IA crews working on key checks for Knox Boxes in Carbondale and the district.
- Several calls on protection class from insurance companies. Several home owner facing insurance renewal issues.
- Several requests for Knox Box approvals.
- Referral for Plan review for a 13D sprinkler system.
- First Arriving review of first onboarding.

Administrative

- Working with Training Consortium to create a 501C3 non-profit to facilitate expansion of the Consortium
- Working with Training Consortium to consolidate training equipment to reduce valley wide Fire Department spending on redundancy of equipment/gear
- Fire training plan for 2024 with lead and adjunct instructors has been implemented
- Training Division SOG finalized
- Multi-Function Training Facility SOP is being finalized
- Organized IQS in accordance with national standards
- Scheduled NFA Command and Control class to be conducted at CRFPD in October
- Finished CEPA Class for spring of 24'
- Continuing with CMC to bring the AAS/BS Fire Science Degree to Carbondale and working on bringing the Paramedic Program to Carbondale as well
- Working on recertifying several members of CRFPD with their DFPC certifications
- Working with DFPC to allow CRFPD to be an authorized state testing facility
- Working with DFPC regional training officer to become authorized to teach Fire Officer classes
- Working on developing documents required by CDPHE to be compliant as a training center.

Staff

- Captain Taylor has created a SOG for CPR
- Captain Taylor, while working with Tyler, has established CPR signups on CRFPD website
- Lieutenant Close has done an outstanding job with developing and implementing Vector Solutions for CRFPD
- Lieutenant Close is exploring an addition to Vector Solutions what will help facilitate training request process and task book development

Professional Development

Deter has completed Roaring Fork Leadership Academy

Deter is finishing Masters Degree in Fire Administration

Deter has completed Fire Officer II and is testing in July

CRFPD Training Hours – 775

Division	Hours
admin/hr Total	41.5
drone training Total	64
ems training Total	54.5
hazmat training Total	22
other Total	130
rescue training Total	87
structure fire training Total	150.5
wildland training Total	225.5
Grand Total	775

Respectfully – *B. Deter*



Board of Directors Report

Pablo Herr- Assistant Chief
June 2024

Prevention/outreach/education-

- PCIMT 'Dam Emergency' training
- 20 Dakota Court Fire Alarm Education
- Regional Fire Marshal Meeting
- Garfield County Senior Services Orchard Lunch
- Garfield County Public Safety Council Monthly Meeting
- CPR – 20 Students @ RVR w/ American Red Cross
- Fire Truck @ Ross Montessori
- RFHS "Killer 82" interview w/ 3 local HS Students

Inspections-

- 1003 Cattle Creek Ridge Road Fire Sprinkler Rough in
- Lot 10 Ranch @ Coulter Creek Fire Sprinkler Final
- 150 Village Road Wildfire Mitigation Consultation
- Oak Run Kennedy Residence Wildfire Mitigation Consultation



EMS Chief Report May 2024

EMS Patients May 2024 –

- 61 EMS Patient contacts in May 2024

Projects and updates–

- Manage EMS Ordering/inventory for CRFPD
- Maintain supplies/medications in vending machine for CRFPD
- Controlled substance monitoring and inventory
- Fire/EMS Report review, NFIRS /NEMSIS submissions and Q&A
- Attended Regional Chief's meeting and began assigned project
- Attended SEMTAC Grant review for a new Lifepak 15
- Attended Trauma committee and Trauma case review @ Valley View Hospital
- Coordinated and ordered several fire related budget items
- Ongoing Special Event planning/scheduling for 2024
- Regular staff/Chief meetings
- Covered On Call Chief rotation shifts
- Incident response in district as needed
- Controlled substance monitoring and inventory
- Assisted volunteers/Staff with projects and task books as needed

Respectfully submitted,
Garrett Kennedy
EMS Chief

Checks Issued Between Board Meetings

General Fund

none

Capital Projects Fund

none

Miscellaneous Income

General Fund

Donation	\$200.00
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Record Research	\$14.00
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Capital Projects Fund

none

May 31, 2024

		Interest Rate
General Fund		
Alpine Checking	421,120.84	0.00%
Alpine Money Market Fund	3,291,896.14	5.45%
TOTAL	\$ 3,713,016.98	
Capital Projects Fund #1		
Alpine Checking	2,537.08	0.00%
Alpine Money Market Fund	2,097,486.12	5.45%
Alpine Impact Fee Fund	99,102.12	5.45%
TOTAL	\$ 2,199,125.32	
Capital Replacement Fund		
CSafe CRF Account	\$541,697.36	5.44%
Bond Fund		
CSafe	\$ 396,321.96	5.44%
Pension Fund		
FPPA	\$ 2,291,408.78	

Ambulance Billing Report

Cash Collected on Accounts	\$ 38,243.57
New Accounts Billed	\$ 38,288.00
Medicare Assignments/Medicaid & Other Write-Offs	\$ 21,720.20

Aging Report

<u>0-30 Days</u>	<u>31-60 Days</u>	<u>61-90 Days</u>	<u>>90 Days</u>	<u>Total</u>
\$46,905.55	\$22,944.95	\$29,259.20	\$75,839.63	\$174,949.33

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Carbondale & Rural Fire Protection District
Electronic Payments
May 2024

06/06/24

Accrual Basis

Date	Name	Amount
1110 · Alpine Bank-Checking GF		
05/01/2024	Titan Digital	-975.00
05/02/2024	Mountain Waste & Recycling	-67.47
05/02/2024	Mountain Pest Control, Inc.	-945.96
05/02/2024	Amazon Business	-1,000.09
05/03/2024	Intermedia	-901.49
05/03/2024	Xcel Energy	-48.19
05/03/2024	Xcel Energy	-1,866.54
05/03/2024	Valley Waste Solutions, LLC	-145.68
05/06/2024	Alpine Bank	-5.00
05/07/2024	Holy Cross Energy	-43.58
05/07/2024	Holy Cross Energy	-244.80
05/07/2024	Holy Cross Energy	-37.19
05/07/2024	Holy Cross Energy	-86.09
05/07/2024	Holy Cross Energy	-53.65
05/07/2024	Bamboo HR	-938.37
05/08/2024	UMB	-11,773.99
05/16/2024	Cenex Fleetcard	-3,745.20
05/16/2024	Comcast (epay)	-35.00
05/20/2024	Lumen/Century Link Business	-52.71
05/20/2024	Alpine Bank	-5.00
05/22/2024	Xerox Corporation	-193.29
05/22/2024	Comcast (epay)	-126.78
05/22/2024	Amazon Business	-414.81
05/23/2024	Pinnacol Assurance	-11,278.00
05/23/2024	Holy Cross Energy	-245.92
05/23/2024	Granite Telecommunications	-735.77
05/23/2024	Comcast (epay)	-303.69
05/25/2024	Redstone Water & Sanitation District	-312.00
05/29/2024	Black Hills Energy	-116.92
05/29/2024	Black Hills Energy	-200.50
05/29/2024	Black Hills Energy	-189.08
05/29/2024	Black Hills Energy	-290.52
05/29/2024	Bamboo HR	-10.84
05/30/2024	Moody-Valley Insurance Agency	-14,840.00
05/30/2024	Mountain Waste & Recycling	-67.47
05/30/2024	Lowe's	-710.74
05/30/2024	Xerox Corporation	-376.00
05/30/2024	Xerox Corporation	-53.76
05/31/2024	Staples Business Credit	-542.25
05/31/2024	Titan Digital	-975.00
Total 1110 · Alpine Bank-Checking GF		-54,954.34
TOTAL		-54,954.34

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Carbondale & Rural Fire Protection District
Payroll Transactions
May 2024

06/06/24

Accrual Basis

<u>Date</u>	<u>Name</u>	<u>Amount</u>
1110 - Alpine Bank-Checking GF		
05/09/2024	QuickBooks Payroll Service	-95,242.83
05/10/2024	Colorado Department of Revenue	-4,952.00
05/10/2024	United States Treasury	-19,550.40
05/10/2024	FPPA	-47,525.52
05/23/2024	QuickBooks Payroll Service	-99,838.39
05/24/2024	Colorado Department of Revenue	-5,183.00
05/24/2024	United States Treasury	-20,501.64
05/24/2024	FPPA	-47,041.84
Total 1110 - Alpine Bank-Checking GF		-339,835.62
TOTAL		-339,835.62

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06/06/24

Accrual Basis

Carbondale & Rural Fire Protection District

General Fund Check Register

June 12, 2024

Num	Date	Name	Amount
1110 · Alpine Bank-Checking GF			
42554	06/12/2024	A Couple of Stitches Embroidery	-450.00
42555	06/12/2024	Acme Fire Alarm Company Inc.	-392.16
42556	06/12/2024	Airgas USA, LLC	-684.56
42557	06/12/2024	Alert All Corp.	-700.20
42558	06/12/2024	B & R Sptic Service, Inc.	-185.00
42560	06/12/2024	Bound Tree Medical, LLC	-657.06
42561	06/12/2024	Brandon Deter	-2,377.44
42562	06/12/2024	Cantaloupe, Inc.	-173.71
42563	06/12/2024	Casey Co. Plumbing & Mechanical	-462.50
42564	06/12/2024	CDW-G	-827.64
42565	06/12/2024	Cedar Networks	-1,684.95
42566	06/12/2024	Century Link	-455.98
42567	06/12/2024	Colorado Division of Fire Prevention & Co	-3,070.00
42568	06/12/2024	Comcast	-38.45
42569	06/12/2024	Commercial Tire Service, Inc.	-304.12
42570	06/12/2024	Craig Fire & Safety, Inc	-1,546.00
42571	06/12/2024	Cristina Akers	-2,850.00
42572	06/12/2024	CSafe Account 84-0758192-10	-162,062.50
42573	06/12/2024	CSAFE Account 84-0758192-13	-200,000.00
42574	06/12/2024	Elite Building Care, Inc.	-2,360.00
42575	06/12/2024	Eric J.Gross Attorney P.C.	-2,992.50
42576	06/12/2024	Ethan Harvey	-1,092.00
42577	06/12/2024	Galls, LLC	-219.72
42578	06/12/2024	Gold River Training LLC	-210.00
42579	06/12/2024	Graves Consulting	-3,500.00
42580	06/12/2024	Impressions of Aspen, Inc.	-71.43
42581	06/12/2024	Inkswell Printing	-304.00
42582	06/12/2024	Ivano Del Piccolo	-3,242.04
42583	06/12/2024	Jose Lopez	-220.00
42584	06/12/2024	Kroger - King Soopers Customer Charges	-692.48
42585	06/12/2024	Life Assist, Inc.	-2,027.14
42586	06/12/2024	Life Line Billing Systems, LLC	-2,848.36
42587	06/12/2024	Marble Water Company	-130.00
42588	06/12/2024	Merchology	-751.00
42589	06/12/2024	Micro Plastics, Inc.	-46.50
42590	06/12/2024	Mountain Pest Control, Inc.	-271.00
42591	06/12/2024	Napa Auto Parts	-848.47
42592	06/12/2024	Pitkin County Treasurer	-16,765.00
42593	06/12/2024	Potestio Brothers Equipment	-201.92
42594	06/12/2024	Premier Medical Center TKMD Management LL	-96,600.00
42595	06/12/2024	Roaring Fork Valley Co-Op	-635.37
42596	06/12/2024	Ryan Allison	-64.14
42597	06/12/2024	Shane Welsh	-251.92
42598	06/12/2024	Streamline	-500.00
42599	06/12/2024	Stryker Sales Corporation	-622.71
42600	06/12/2024	The Supply Cache	-189.55
Total 1110 · Alpine Bank-Checking GF			-516,579.52
TOTAL			-516,579.52

Capital Projects Fund
Check Register
June 12, 2024

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>
1110 - Alpine Bank			
06/12/2024	5325	A4 Architects, LLC	-1,755.00
06/12/2024	5326	All State Communications, Inc.	-5,929.40
06/12/2024	5327	Liquid Spring, LLC	-263.54
06/12/2024	5328	Micro Plastics, Inc.	-264.00
06/12/2024	5329	Napa Auto Parts	-47.73
06/12/2024	5330	PifCo	-6,150.00
06/12/2024	5331	PNCI Construction, Inc.	-31,140.00
06/12/2024	5332	ROI Fire & Ballistics Equipment, Inc	-26,115.00
06/12/2024	5333	Witmer Public Safety Group Inc.	-6,111.22
Total 1110 - Alpine Bank			-77,775.89
TOTAL			-77,775.89

Carbondale & Rural Fire Protection District Income Statement January through December 2024

	Jan - Dec 24	Budget	\$ Over Budget	% of Budget
Income				
4000 · Taxes				
4010 · Property Tax	4,254,491.93	6,700,679.00	-2,446,187.07	63.5%
4011 · Temporary Tax Credit	0.00	-647,979.00	647,979.00	0.0%
4020 · Specific Ownership Tax	135,211.19	300,000.00	-164,788.81	45.1%
4030 · Interest & Penalties	313.87	2,000.00	-1,686.13	15.7%
4040 · Delinquent Tax	0.00	1,000.00	-1,000.00	0.0%
4050 · Abated Tax	12,321.00	12,321.00	0.00	100.0%
4060 · Gallagher Override	0.00	410,495.00	-410,495.00	0.0%
4070 · Exempt Personal Property	4,691.94	5,143.00	-451.06	91.2%
4071 · Backfill	476,255.80			
Total 4000 · Taxes	4,883,285.73	6,783,659.00	-1,900,373.27	72.0%
4200 · Other Revenue				
4210 · Ambulance Service	120,714.91	500,000.00	-379,285.09	24.1%
4211 · Ambulance Collections after WO	5,637.04			
4220 · Wildfire Contracts	0.00	10,000.00	-10,000.00	0.0%
4250 · Interest	19,041.93	20,000.00	-958.07	95.2%
4300 · Building Rentals	9,625.00	21,000.00	-11,375.00	45.8%
4350 · Grants & Contributions	200.00	1,000.00	-800.00	20.0%
4360 · Training Reimbursements	4,755.94	500.00	4,255.94	951.2%
4798 · Volunteer Fund	0.00	1,000.00	-1,000.00	0.0%
4799 · Vending Machine	412.63	1,000.00	-587.37	41.3%
4800 · Miscellaneous	5,640.53	5,000.00	640.53	112.8%
Total 4200 · Other Revenue	166,027.98	559,500.00	-393,472.02	29.7%
Total Income	5,049,313.71	7,343,159.00	-2,293,845.29	68.8%
Gross Profit	5,049,313.71	7,343,159.00	-2,293,845.29	68.8%
Expense				
5000 · Personnel				
5010 · Wages				
5011 · Wages	1,863,031.00	3,862,962.00	-1,999,931.00	48.2%
5012 · Seasonal Staffing	6,687.50	65,000.00	-58,312.50	10.3%
5010 · Wages - Other	-500.00			
Total 5010 · Wages	1,869,218.50	3,927,962.00	-2,058,743.50	47.6%
5013 · Wages - Reimbursable				
5014 · Special Event Wages	1,483.88	2,000.00	-516.12	74.2%
5015 · Wildfire Contract Wages	0.00	5,000.00	-5,000.00	0.0%
Total 5013 · Wages - Reimbursable	1,483.88	7,000.00	-5,516.12	21.2%
5030 · Payroll Expenses				
5035 · Unemployment Insurance	3,377.96	11,373.00	-7,995.04	29.7%
5040 · Health Benefits	307,747.80	737,669.00	-429,921.20	41.7%
5045 · Pension Benefits	160,345.01	374,022.00	-213,676.99	42.9%
5050 · 457 Contributions	15,810.00	32,640.00	-16,830.00	48.4%
5055 · Workers Comp	77,464.00	105,612.00	-28,148.00	73.3%
5060 · Disability	57,130.78	130,142.00	-73,011.22	43.9%
5070 · Uniforms	20,011.02	35,000.00	-14,988.98	57.2%
5075 · Volunteer Meal Program	2,452.65	2,500.00	-47.35	98.1%
5076 · LOSAP Program	0.00	6,000.00	-6,000.00	0.0%
5077 · Volunteer Fund	0.00	1,000.00	-1,000.00	0.0%
5078 · Member Incentive	8,294.96	25,000.00	-16,705.04	33.2%

Carbondale & Rural Fire Protection District Income Statement January through December 2024

	Jan - Dec 24	Budget	\$ Over Budget	% of Budget
5079 · Health & Wellness	96,600.00	25,000.00	71,600.00	386.4%
5080 · Board Members Pay	0.00	12,000.00	-12,000.00	0.0%
Total 5000 · Personnel	2,643,758.36	5,498,092.00	-2,854,333.64	48.1%
5100 · Administration				
5110 · Treasurer's Fees	101,935.68	159,116.00	-57,180.32	64.1%
5115 · Abated Taxes	2,622.30	1,000.00	1,622.30	262.2%
5130 · Insurance	28,906.00	78,000.00	-49,094.00	37.1%
5132 · Legal	7,339.50	20,000.00	-12,660.50	36.7%
5133 · Accounting	0.00	20,000.00	-20,000.00	0.0%
5134 · Ambulance Billing Service	11,963.09	30,000.00	-18,036.91	39.9%
5135 · Election	0.00	0.00	0.00	0.0%
5140 · Office Supplies & Expenses	16,810.39	20,000.00	-3,189.61	84.1%
5150 · Fuel	8,815.76	20,000.00	-11,184.24	44.1%
5151 · Dues & Subscriptions	69,695.46	40,000.00	29,695.46	174.2%
5152 · Freight & Postage	771.69	1,000.00	-228.31	77.2%
5153 · Computer Supplies	4,556.07	7,500.00	-2,943.93	60.7%
5154 · Computer Equipment	941.79			
5155 · Vehicle/Building Security	0.00	15,000.00	-15,000.00	0.0%
5156 · Meetings	6,568.13	15,000.00	-8,431.87	43.8%
5160 · Emergency Management	0.00	1,000.00	-1,000.00	0.0%
5170 · Strategic Planning	0.00	35,000.00	-35,000.00	0.0%
5180 · Public Outreach/Education	30,451.97	45,000.00	-14,548.03	67.7%
5181 · Website/Marketing	6,350.00	15,000.00	-8,650.00	42.3%
5182 · Translation	0.00	1,000.00	-1,000.00	0.0%
5183 · Fire/EMS Prevention	0.00	8,000.00	-8,000.00	0.0%
5184 · Fire Mitigation Projects	10,000.00	25,000.00	-15,000.00	40.0%
5190 · Vending Machine	327.74	2,500.00	-2,172.26	13.1%
Total 5100 · Administration	308,055.57	559,116.00	-251,060.43	55.1%
5400 · Fire Fighting				
5401 · Wildfire Expenses, Deployments	0.00	1,000.00	-1,000.00	0.0%
5410 · Supplies/Expenses	8,421.90	20,000.00	-11,578.10	42.1%
5411 · Equipment	8,430.54	15,000.00	-6,569.46	56.2%
5412 · Firefighting PPE				
5414 · Wildland PPE	7,217.74			
5412 · Firefighting PPE - Other	0.00	18,000.00	-18,000.00	0.0%
Total 5412 · Firefighting PPE	7,217.74	18,000.00	-10,782.26	40.1%
5420 · Fuel	4,723.01	10,000.00	-5,276.99	47.2%
5430 · Incident Resources	1,897.36	1,500.00	397.36	126.5%
5431 · Incident Food	1,736.49	1,000.00	736.49	173.6%
5432 · Wildfire Supplies/Expenses	10.36	1,500.00	-1,489.64	0.7%
5433 · Wildland Equipment	0.00	1,500.00	-1,500.00	0.0%
5439 · IA Team expenses/fuel	0.00	3,500.00	-3,500.00	0.0%
5440 · Fire Investigation Supplies	11.38			
Total 5400 · Fire Fighting	32,448.78	73,000.00	-40,551.22	44.5%
5500 · Medical				
5510 · Supplies/Expenses	20,437.83	55,000.00	-34,562.17	37.2%
5511 · Equipment	1,239.69	1,500.00	-260.31	82.6%
5512 · EMS PPE	0.00	3,000.00	-3,000.00	0.0%
5515 · Infection Control	0.00	1,000.00	-1,000.00	0.0%
5520 · Fuel	5,280.37	14,000.00	-8,719.63	37.7%
5530 · Physician Advisor	12,000.00	12,000.00	0.00	100.0%

Carbondale & Rural Fire Protection District
Income Statement
 January through December 2024

	Jan - Dec 24	Budget	\$ Over Budget	% of Budget
5540 · Rescue Equipment	148.00	2,500.00	-2,352.00	5.9%
5541 · Rescue PPE	772.89			
Total 5500 · Medical	39,878.78	89,000.00	-49,121.22	44.8%
5600 · Communications				
5610 · Supplies/Expenses	4,257.85	25,000.00	-20,742.15	17.0%
5611 · Communications Equipment	1,257.91	1,000.00	257.91	125.8%
5612 · Radio Programming/Services	22,246.00	10,000.00	12,246.00	222.5%
5620 · Telephone Service	9,554.70	23,000.00	-13,445.30	41.5%
5625 · Cell Phones	7,926.09	7,000.00	926.09	113.2%
5630 · Communications Center	18,534.00	50,000.00	-31,466.00	37.1%
Total 5600 · Communications	63,776.55	116,000.00	-52,223.45	55.0%
5700 · Training				
5710 · Medical	6,465.34	10,000.00	-3,534.66	64.7%
5711 · EMT Tuitions	0.00	2,500.00	-2,500.00	0.0%
5712 · Paramedic Program	19,014.86	35,000.00	-15,985.14	54.3%
5713 · CPR training - public courses	21.00			
5720 · Fire	22,959.30	15,000.00	7,959.30	153.1%
5721 · Wildfire Training	294.90	2,000.00	-1,705.10	14.7%
5730 · Administration	19,824.52	25,000.00	-5,175.48	79.3%
5740 · Training Equipment	0.00	5,000.00	-5,000.00	0.0%
5750 · Training Building & Grounds	379.49	2,500.00	-2,120.51	15.2%
5760 · Food	2,063.32	1,500.00	563.32	137.6%
5790 · CMC Fire Academy	328.68	2,000.00	-1,671.32	16.4%
5791 · CMC EMT Course	0.00	2,000.00	-2,000.00	0.0%
Total 5700 · Training	71,351.41	102,500.00	-31,148.59	69.6%
5800 · Equipment				
5809 · Vehicle Repairs	18,326.12	20,000.00	-1,673.88	91.6%
5810 · Vehicles Parts/Supplies/Tires	8,746.22	40,000.00	-31,253.78	21.9%
5811 · Vehicle Equipment	917.76			
5812 · Equipment Testing	1,149.00	18,000.00	-16,851.00	6.4%
5813 · Shop Supplies	223.92			
5814 · Tools	455.91			
5820 · Communications Equipment	0.00	1,500.00	-1,500.00	0.0%
5830 · Maintenance Contracts	630.37	15,000.00	-14,369.63	4.2%
5840 · Computer Repairs/Service	4,074.56	7,500.00	-3,425.44	54.3%
5850 · Portable Equipment	90.37	1,000.00	-909.63	9.0%
5860 · Office Equipment	7,317.54	8,000.00	-682.46	91.5%
Total 5800 · Equipment	41,931.77	111,000.00	-69,068.23	37.8%
5900 · Stations/Buildings				
5910 · Utilities	51,409.83	125,000.00	-73,590.17	41.1%
5911 · Equipment	1,930.15	20,000.00	-18,069.85	9.7%
5920 · Maintenance & Repairs	21,865.24	50,000.00	-28,134.76	43.7%
5940 · Supplies	5,722.47	30,000.00	-24,277.53	19.1%
5941 · Janitorial Supplies	4,573.43			
Total 5900 · Stations/Buildings	85,501.12	225,000.00	-139,498.88	38.0%
6000 · Miscellaneous				
6010 · Miscellaneous	27,018.63	25,000.00	2,018.63	108.1%
6050 · Transfer to CPF	100,000.00	100,000.00	0.00	100.0%
6051 · Transfer to CRF	200,000.00	200,000.00	0.00	100.0%

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Carbondale & Rural Fire Protection District
Income Statement
January through December 2024

	Jan - Dec 24	Budget	\$ Over Budget	% of Budget
6100 · TABOR Emergency Reserves	0.00	203,961.00	-203,961.00	0.0%
Total 6000 · Miscellaneous	327,018.63	528,961.00	-201,942.37	61.8%
Total Expense	3,613,720.97	7,302,669.00	-3,688,948.03	49.5%
Net Income	<u>1,435,592.74</u>	<u>40,490.00</u>	<u>1,395,102.74</u>	<u>3,545.5%</u>

Special Districts Practice Group:

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Kelley B. Duke, Esq.
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Robin McReynolds, Legal Assistant

To: Board of Directors , Carbondale & Rural Fire Protection District
Eric Gross, Esq., General Counsel

From: Dino Ross, Esq.

Date: June 4, 2024

Regarding: Analysis of Senate Bill 24-233

A. Effective Date

Senate Bill 24-233 (“**SB-233**”) does not take effect if an initiative is approved at the November 2024 statewide election that either 1) reduces valuations for assessment, or 2) requires voter approval to retain property tax revenue that exceeds a limit. An example of such an initiative is Proposition 50, which caps annual property tax revenue growth at 4%. If any such initiative is not passed, then SB-233 takes effect on January 1, 2025. Because the law that will ultimately become effective depends on the outcome of the November 2024 statewide election, we will not know what the final property tax structure will be until after the election.

B. Overview

I have previously discussed with the Board the negative consequences of the interplay between TABOR and the Gallagher Amendment; however, a brief refresher will help the Board get oriented for the discussion on SB-233. In 1982, Colorado voters approved an amendment to the Colorado Constitution, which was commonly referred to as the Gallagher Amendment. The Gallagher Amendment limited the residential and non-residential (commercial) property tax assessment rates so that residential property taxes equaled 45% of the total share of State property taxes and commercial property taxes equaled 55% of the total share of State property taxes. The commercial property assessment rate was fixed at 29%. The residential property assessment rate was designed to “float” up and down as necessary to maintain the 45%/55% split. Over the next ten years, the residential assessment rate dropped significantly due to the growth in residential property values far outpacing the growth in commercial property values.

In 1992, Colorado voters approved a second amendment to the Colorado Constitution, commonly referred to as TABOR. Among other things, TABOR imposed revenue and spending limits on Colorado governments, and required voter approval for any change in the assessed valuation of

taxable property in the State. The interplay between the Gallagher Amendment and TABOR produced unexpected results. Every time the residential property assessment rate was lowered to comply with the Gallagher Amendment, TABOR would require a statewide voter approval before it could be increased, even if the increase was required to comply with the Gallagher Amendment. The Colorado Legislature never sought voter approval to increase the residential property assessment rate. As a result, the assessment rate could only go one way – down. This constant “ratcheting down” reduced the residential property assessment rate from 21% in 1982 to 7.15% in 2020, when the Gallagher Amendment was repealed.

The repeal of the Gallagher Amendment in 2020 left the State without assessment rates for residential and commercial property. The Colorado Legislature was quick to enact a series of laws in the following years that further reduced the residential property assessment rate and, for the first time in 42 years, also began reducing the commercial property assessment rate. Among the laws enacted was Senate Bill 22-238 (“**SB-238**”). SB-238 reduced residential and commercial property assessment rates for 2023 and 2024, but in 2025 it would have returned those assessment rates to their level at the time the Gallagher Amendment was repealed – e.g., a 29% assessment rate for commercial property and a 7.15% assessment rate for residential property.

However, this legislative session, the Colorado Legislature passed, and the Governor signed into law, Senate Bill 24-233 (“**SB-233**”). SB-233 does two things: 1) it reduces the assessed value, and in some instances the actual value, for almost all classifications of taxable property (oil and gas taxation is not adjusted); and 2) it establishes a 5.5% cap on annual property tax revenue growth.

C. 5.5% Cap on Annual Property Tax Revenue Growth

Beginning January 1, 2025, SB-233 places a 5.5% “cap” on the annual growth in property tax revenue a local government can receive. If a local government’s projected property tax revenue for an upcoming year will increase by 5.5% or more of the property tax revenue the local government received in the preceding year, the local government must implement a temporary reduction in its tax rate or a temporary tax credit, so that it does not exceed the 5.5% revenue growth cap.

Importantly, for the Carbondale & Rural Fire Protection District (“**District**”) local governments that previously obtained voter approval to be exempted from TABOR’s revenue and spending limits, and previously obtained voter approval to adjust their property tax rate to offset any reduction in the residential assessment rate will be able to offset the reductions in assessment rates caused by SB-233; **however**, those prior exemptions will **not** override the new 5.5% revenue growth cap imposed by SB-233, so any mill levy increase to which the District otherwise would be entitled cannot cause the District to violate the 5.5% cap in revenue growth.

SB-233 expressly permits a local government, such as the District, to obtain voter approval to exempt it from the 5.5% revenue growth cap. This option may be considered if none of the property tax reduction initiatives pass in November and SB-233 takes effect January 1, 2025.

D. Reductions in Assessment Rates and Actual Property Values

In addition to the 5.5% cap discussed in Section C, above, SB-233 substantially reduces the assessment rate for almost all classifications of taxable property. Table A below shows the various assessment rates that will take effect between property tax years 2024 and 2026, and thereafter.

By 2026, the assessment rate for commercial property will have decreased to 25%, and the assessment rate for residential property will have been set at 6.95% of the amount equal to the actual market value of a residence, minus the lesser of 10% of the actual value or \$70K as increased for inflation in the 1st year of each subsequent reassessment cycle.

Table A		SB-238	SB-233		
Type of Property		2024 Assessment Rates	2024 Assessment Rates	2025 Assessment Rates	2026 Assessment Rates
Non-Residential	Lodging Property	29%	27.9% of amount equal to actual value, minus \$30K	27%	25% (Continues Indefinitely)
	Commercial, vacant, and industrial property	29%	27.9% of amount equal to actual value, minus \$30K	27%	25% (Continues Indefinitely)
	Renewable Energy Production & Agricultural Property	26.4%	26.4%	27%	25% (Continues Indefinitely)
	Oil and gas property	87.5%	87.5%	87.5%	87.5%
Residential	Multi-Family Housing Property	6.8%	6.7% of amount equal to actual value, minus lesser of \$55K or the amount that reduces assessed value to \$1,000	6.4%	6.95% of amount equal to actual value minus lesser of 10% of actual value or \$70K as increased for inflation in the 1st year of each reassessment cycle. (Continues Indefinitely)
	All other residential property	State Tax Administrator sets residential assessment rate at percentage that results in total revenue reduction of \$700 million in tax years 2023 & 2024 (Estimated at 7.06%)	6.7% of amount equal to actual value, minus lesser of \$55K or the amount that reduces assessed value to \$1,000	6.4%	6.95% of amount equal to actual value, minus lesser of 10% of actual value or \$70K as increased for inflation in 1 st year of each subsequent reassessment cycle. (Continues Indefinitely)

VOLUNTEER PLAN AFFILIATION AGREEMENT

This Affiliation Agreement is hereby entered into by and between the Carbondale & Rural Fire Protection, (hereinafter referred to as the *Employer* and the Fire and Police Pension Association (hereinafter referred to as the FPPA) to become effective on 06/12/2024 (MM/DD/YYYY), as follows:

WITNESSTH;

Whereas, C.R.S. 31-31-705 and C.R.S. 31-30-1108 permit the FPPA Board of Directors (hereinafter referred to as the FPPA Board) to make agreements with governing bodies which provide pension plans for volunteer firefighters for the purpose of administering such plans and managing the funds of such plans for investment; and

Whereas, Section 1818 of the FPPA Rules and Regulations, provides that the governing body of an employer having a pension plan for its volunteer firefighters may elect to affiliate with FPPA, and

Whereas, by adoption of this Affiliation Agreement dated 06/12/2024 (MM/DD/YYYY), the *Employer* has requested that FPPA administer its volunteer pension plan and manage the plan's funds for investment; and

Whereas, FPPA has considered this request and based upon the evidence presented, FPPA has received satisfactory evidence that the *Employer* should be allowed to affiliate, having met the statutory, regulatory, administrative, and financial requirements; and

Whereas, by signature below, FPPA approves the affiliation of the *Employer*;

NOW THEREFORE, in consideration of the mutual covenants and agreements contained herein, the parties hereto agree as follows:

1. Pursuant to C.R.S.31-31-705, the assets of the *Employer's* plan shall be transferred to FPPA on the effective date of affiliation as set forth within this Agreement, unless the effective date is a legal holiday, in such case the actual transfer must be made on the next business day following the effective date. FPPA's approval is contingent upon the conversion to cash of the *Employer's* plan assets as specified by FPPA.
2. It shall be the responsibility of the *Employer* to ensure the safe delivery of the pension plan assets to FPPA's depository.

3. FPPA agrees to provide a receipt for the assets delivered upon confirmation from FPPA's depository.
4. FPPA will be responsible for investment of the assets and will continue to use its best efforts to generate earnings on your plan's funds. However, as in other similar investment situations, FPPA cannot guarantee a specified rate of earnings nor exclude the possibility of losses. *Employer* hereby agrees that FPPA has the authority to determine the investment asset allocation of the funds and *Employer* understands that this asset allocation is subject to change. *Employer* understands that there could be a change to the assumed rate of investment return which could also result in an increase in required contributions to the plan.
5. While funds will be commingled for investment, the amount of the principal of your plan's affiliated funds, together with any earnings or losses thereon, shall be accounted for separately.
6. The *Employer* will be responsible for the collection and transmission of all contributions to FPPA with the exception of state contributions, made pursuant to C.R.S. 31-30-1112, as amended. State contributions will be transferred to FPPA by the Department of Local Affairs (DOLA) in accordance with the law and the DOLA's policies and standards concerning eligibility for state contributions.
7. The *Employer* understands that the required contributions may be made from a combination of employer and state matching funds, but that the *Employer* is ultimately responsible for meeting the required contribution obligations as specified by FPPA's Actuary.
8. FPPA is responsible for making benefit payments to the plan beneficiaries, as directed by the *Employer* for so long as *Employer* continues to forward the full amount of the required employer contributions to FPPA required to fund your volunteer firefighter pension plan as specified by FPPA's Actuary, and while there is sufficient money in your fund to pay the benefits.
9. The *Employer* understands that any expenses incurred by FPPA that are directly related to FPPA's administration of the plan shall be paid from that plan's assets. Any expenses incurred by FPPA that are attributable to more than one plan will be allocated to each plan on an equitable basis as determined by FPPA. The allocated expense shall be paid from the assets of each plan.
10. FPPA will not be liable to make payments on your behalf except from those monies in your volunteer firefighter pension fund, including earnings thereon. In the event any person commences a civil action or similar proceeding against the FPPA for benefits or

other matters arising from your volunteer firefighter pension plan, you will reimburse FPPA for its expenses arising from the defense of such action or assume its defense upon the consent of FPPA and will indemnify the FPPA for the total amount of any judgment resulting therefrom. In the event you fail to adequately contribute to your volunteer firefighter pension fund and FPPA commences a civil action or similar proceeding against you to collect unpaid contributions, you will pay FPPA's reasonable costs of collection, including but not limited to attorneys fees.

11. The *Employer* understands and agrees that it has the following responsibilities:
 - Establishing eligibility for and the amount of benefits to be received by members and beneficiaries of the plan, including the determination of base benefits, years of service under the plan, marital status, and continuing eligibility of retirees and survivors;
 - Maintaining records of the terms and provisions of the plan as they may be adopted and amended;
 - Making determinations regarding benefit improvements, if any;
 - That any benefit improvements can only be made if the *Employer* complies with C.R.S. 31-30-1122(3) and pays the actuarially required contributions necessary to fund such benefits; and
 - Periodically certifying information required by FPPA to administer the plan benefits.
12. The *Employer* understands that it may terminate this Agreement in accord with applicable procedures established by FPPA. A copy of the current procedures for disaffiliation are available from FPPA.
13. The *Employer* understands and acknowledges that pursuant to C.R.S. 31-31-705, FPPA may terminate the affiliation of the *Employer* from FPPA by providing sixty (60) days written notice to the *Employer* for failure to fulfill its responsibilities to the plan or its failure to renew an affiliation agreement.
14. The *Employer* shall take the necessary steps to satisfy the qualification requirements specified in section 401 of the Internal Revenue Code including adopting a plan document in substantially similar form to the model plan document which is attached hereto as Exhibit A. The *Employer* acknowledges that it will keep the Plan Document attached hereto as Exhibit A up to date with any benefit improvements and ensure that any changes are communicated to FPPA, and the plan document is updated.
15. This Agreement may be modified or amended by FPPA and/or the *Employer* only in writing and will only be effective upon formal approval by both parties.

IN WITNESS WHEREOF, the undersigned have executed this Agreement as of the day and year first above written.

For the FIRE AND POLICE PENSION
ASSOCIATION

Kevin Lindahl, Executive Director
FPPA

For the Board of Directors
(Governing Body of Municipality,
District or Authority)

Authorized Signatory

Eugene K. Schilling

Print Name

President

Title

Exhibit A

Plan Document

The Employer hereby adopts this Plan Document for its volunteer firefighter pension plan.

- I. Qualification rules under IRC 401(a)
 - a. The Employer incorporates by reference FPPA Rules regarding volunteer plans, as applicable, into this Plan Document. Part 18 of the FPPA Rules specifies the requirements for meeting the qualification requirements specified in sections 401(a) and 414(d) of the Internal Revenue Code.
- II. The Employer has established benefits in accordance with C.R.S. 31-30-1101 et.seq and incorporates the provisions of that article into this Plan Document.
- III. Benefits shall be distributed in accordance with C.R.S. 31-30-1101 et.seq and this Plan Document.

RETIREMENT BENEFIT

a. Pursuant to C.R.S. 31-30-1122(1), the normal retirement pension amount for volunteer firefighters who have twenty years of active service and who are over fifty years of age shall be:	\$700.00
b. Pursuant to C.R.S. 31-30-1122(2), the retirement pension amount for volunteer firefighters who have less than twenty years of service, but 10 or more years, who are fifty years of age or older shall be:	\$350.00
i. The vesting for the monthly benefit shall be as follows:	\$35.00

(continued on next page)

DISABILITY

a. Pursuant to C.R.S. 31-30-1121 (1), if a volunteer firefighter is injured while in the line of duty as a volunteer firefighter, the volunteer firefighter shall be entitled to: i. A short-term disability monthly annuity for not more than one year in an amount of:	\$350.00
b. A long-term disability monthly annuity for a disability that deprives the volunteer firefighter of an earning capacity and that extends beyond one year in an amount of:	\$700.00

SUPPLEMENTAL RETIREMENT PENSION (EXTENDED SERVICE)

a. Pursuant to C.R.S. 31-30-1125, the Employer shall pay a supplemental payment (Extended service award) of:	n/a
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SURVIVOR BENEFIT

a. Pursuant to C.R.S. 31-30-1126, the Employer shall pay a survivor benefit to the surviving spouse in an amount equal to:	50%
b. Pursuant to C.R.S. 31-30-1127, as a result a death from injuries in the line of duty the Employer shall pay a survivor benefit in an amount equal to: OR	\$350.00
c. In lieu of the survivor benefit provided under C.R.S. 31-30-1126 and 1127, the Employer elects to pay a survivor benefit pursuant to C.R.S. 31-30-1128 in the amount of:	

FUNERAL BENEFIT

a. Pursuant to C.R.S. 31-30-1129, the Employer shall pay a funeral benefit in the amount of:	\$1,400.00
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