



# Aspen Fire Protection District Board of Directors Regular Monthly Meeting

MEETING DATE: September 12th, 2023  
MEETING TIME: 5:00pm

LOCATION: 420 E Hopkins

**The public is welcome to join this meeting virtually through Zoom. To join, please go to:**  
<https://us02web.zoom.us/j/81866250163?pwd=eVEvSkRrdDZNYW9BZ0dwY0dUSkphdz09>  
**Meeting ID: 818 6625 0163 Passcode: 365443. Please contact Nikki Lapin, District Administrator at [nikki.lapin@aspensfire.com](mailto:nikki.lapin@aspensfire.com) if you need additional information.**

## AGENDA

- I. Meeting called to order
- II. Roll Call
- III. Approval of Minutes
  - a) Motion to approve minutes from Regular Meeting held August 8th, 2023.
  - b) Motion to approve minutes from Special Meeting held August, 21<sup>st</sup>, 2023.
- IV. Public Comment
- V. AVFD Inc.
- VI. Financials
  - a) Monthly Financial Review
- VII. Board Member Comments & Action Items
  - a)
- VIII. Staff Report
  - a) Fire Marshal/Prevention – Jan Legersky
  - b) Operations Overview - Deputy Chief Andersen
  - c) Training
  - d) Recruiting
  - e) Staff Member Survey
- IX. Wildfire Community Action Fund – Ali Hager Hammond
  - a) Project & Funding Update
- X. CEO/Fire Chief & Good of District
  - a) Housing Other
  - b) 9/11 Theater Aspen
  - c) Mill Levy Update
  - d) FPPA Volunteer Pension Plan – 2023 Actuarial Valuation
  - e) Ukraine SCBA update
- XI. Old Business
  - a) Woody Creek Project Update
- XII. New Business

# Aspen Fire Protection District

420 E Hopkins Avenue • Aspen, CO 81611 • 970-925-5532 • www.aspenfire.com



## Board of Directors Regular Meeting August 8th, 2023

The Board of Directors of the Aspen Fire Protection District met for their regular meeting. The meeting was open to the public in person and virtually via Zoom.

**Meeting called to order by John at 5:01pm**

### **Roll Call:**

- Board of Directors Present: John Ward, Parker Lathrop, Charles Cunniffe
- Board of Directors Absent: Emily Taylor, Dave "Wabs" Walbert
- Staff/Volunteers Present: Jake Andersen, Nikki Lapin, Jan Schubert, Amanda Perusse, Scott Arthur, Jan Legersky, Ken Josselyn, Lee Malik, Ben Smith (zoom), Jake Spaulding (zoom), Station 61 (zoom)
- Public/Others: Lawrence Bond

### **Approval of Minutes:**

**MOTION: Motion by Charles to approve minutes from regular meeting held on July 11<sup>th</sup>, 2023.**

**Second: John Ward**

**Discussion: None**

**Vote: All approved.**

**Public Comment: None**

**AVFD Inc.: None**

**Emily Taylor arrived at 5:04pm**

### **Financials**

- Monthly Financial Review: Monthly financial reports were included in the board packet. No further discussion
- FPPA Q2 financials were included in the board packet. No further discussion

### **Board Comments & Action Items:**

- Board Comments: No comments by the board.
- Action items: Aspen Housing Rental Rates Revisions – Letter from Chief Balentine to Board Members
  - Review and discussion of Board approved housing rental rate options as well as the letter from Chief Balentine to the Board relaying these approved rental rate options.

**MOTION: Motion made by John Ward to approve, as presented in Rick's memo to the Board, the changes made to the rental structure that were discussed at last month's meeting.**

**Second: Emily**

**Discussion: None**

**Vote: All approved.**

## **Staff Report:**

- Fire Marshal and Prevention: Fire Marshal - Jan Legersky - monthly report is in board packet. No further discussion.
- Operations Overview: Deputy Chief Andersen, reviewed information in board packet.
  - NOTABLES: Reviewed photos in packet
  - EVENTS:
    - Second annual Mike Haman movie night was a success. “Indiana Jones and the Dial of Destiny”
    - 4<sup>th</sup> of July was a huge success.
  - PROJECTS/COLLABORATIONS
    - Standard of Cover is due to come out the middle of August. We will use the results to revise our Strategic Plan, which is expected to be completed by the end of September.
  - WILDLAND FIRE
    - Monsoon season is upon us with several dry lightning strikes, our PANO AI has picked up quite a few of them
    - BC Spaulding is working on ways to get our folks more wildland fire experience, as single resources, as opposed to sending a whole apparatus from our district.
      - Options: Mad Creek in Steamboat, Helicopter training, Craig Hotshots
    - BC Josselyn discussed the recent Spring Creek Fire
      - Engine did well, it would be good to get it out on fires more often
      - Those who were on the fire worked through their FF1 task books and got them completed and signed off.
- Training Update: Scott Arthur reviewed the training report and photos in the board packet.
  - Shared photos of recent ropes training
  - Congratulations to Chief Andersen, who has completed the Colorado Public Manager Program through the University of Colorado, Denver, which entails over 300 hours of Management Development Training and is accredited by the National Certified Public Managers Consortium.
  - SCBA updates:
    - Sent to both Bariloche and the Ukraine and are in route. Scott Arthur will update the board once they have been delivered.
  - Recruitment
    - We have about 30 people that we will be reaching out to for our next volunteer class
    - Interviews to take place the end of September, early October
      - Possibly in conjunction with a showing of the Volunteer movie “Odd Hours, No Pay, Cool Hat”
    - Volunteer Representatives are working on a Mentor/Mentee program that will help volunteers become familiar with the stations, trucks, radio traffic etc. before they go to the academy in January.

**Wildfire Community Action Fund:** Ali Hammond reviewed information in board packet.

- Working on FACO grant alongside RFVWC
- Renewal of BLM grant, due Friday. Asking for \$20k to help with projects such as Red Mountain.
- Working on a 501c3 for WCAF
- Willoughby Project article in Aspen Daily News
  - Private property owners who were the catalyst for this project went through a land-use application process with the county, which the county commissioners approved. From this they donated to WCAF a gift of \$210,000 to help fund our projects for the next several years.
- Chipper Program update
  - Currently in their 4<sup>th</sup> week and are on track to meet their goal of 120 participants across 10 HOA's. Have removed 11 tons of wood debris so far!

**CEO/Fire Chief and Good of the District: out of town:**

**John Ward and Parker Lathrop ran through items listed on the agenda.**

- Theater Aspen Collaboration– 9/11 play on 9/10/2023 and 9/11/2023.
  - Adding a 3<sup>rd</sup> show – matinee
  - Fire Department will help with being ushers etc.
  - Theater Aspen asked us to provide a charity to where they can donate half of the proceeds, it was decided that the charity will be Axes & Arms.
- Mill levy – recommended that the Board schedule a work session before the next board meeting to discuss this in further detail and create a plan.
- Woody Creek Update: none

**Old Business:** none

**New Business:** none

**MOTION: Motion by Charles Cunniffe to adjourn at 5:53pm**  
**Second: Parker**  
**Discussion: None**  
**Vote: All approved.**

**\*\*\* A full recording of this meeting can be requested by contacting the District Administrator at [nikki.lapin@aspenfire.com](mailto:nikki.lapin@aspenfire.com) or by calling 970-925-5532.**

# Aspen Fire Protection District

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## Board of Directors Special Meeting August 21st, 2023

The Board of Directors of the Aspen Fire Protection District held a special meeting. The meeting was open to the public in person and virtually via Zoom.

**Meeting called to order by John Ward at 12:10pm**

### **Roll Call:**

- Board of Directors Present: John Ward (via zoom), Parker Lathrop, Dave "Wabs" Walbert , Charles Cunniffe
- Board of Directors Absent: Emily Taylor
- Staff/Volunteers Present: Rick Balentine, Nikki Lapin, Amanda Perusse (via zoom)
- Public/Others: Richard Peterson

**MOTION: Motion by John Ward to move into an Executive Session pursuant to CRS 24-6-402(4)(b) for the purposes of receiving legal advice from the District's attorney on specific legal questions relating to possible litigation on a Colorado Open Records Act request by Michael Lyons.**

**Second: Parker**

**Discussion: None**

**Vote: All approved.**

Moved into Executive Session at 12:12pm.

Returned to Special Meeting at 12:58pm

### **Roll Call:**

- Board of Directors Present: John Ward (via zoom), Parker Lathrop, Dave "Wabs" Walbert , Charles Cunniffe
- Board of Directors Absent: Emily Taylor
- Staff/Volunteers Present: Rick Balentine, Nikki Lapin, Amanda Perusse (via zoom)
- Public/Others: Richard Peterson

Action of Executive Session subject

**MOTION: Motion by John to approve Karp Neu Hanlon to pursue appropriate legal action in the best interests of the Fire Protection District in consultation with Parker Lathrop and John Ward, board members.**

**Second: Wabs**

**Discussion: None**

**Vote: All approved**

Discussion and potential action on housing matters

- A question that arose from a recent housing discussion was: Is the Aspen Housing Advisory Committee authorized to waive some of the requirements that were put on by the board in terms of action? i.e. Can the committee look at criteria and make specific recommendations that the Chief can approve without going to the board?

- Discussion and decision: if any changes or exceptions for any one person are questioned at the committee, those questions should come to the board for discussion and approval.

Parker left the meeting at 1:07

**MOTION: Motion by John Ward to end the meeting at 1:08**  
**Second: Charles Cunniffe**  
**Discussion: None**  
**Vote: All approved.**

**\*\*\* A full recording of the public special meeting can be requested by contacting the District Administrator at [nikki.lapin@aspensfire.com](mailto:nikki.lapin@aspensfire.com) or by calling 970-925-5532.**

Aspen Fire Protection District  
**Balance Sheet**  
As of August 31, 2023

Aug 31, 23

**ASSETS**

**Current Assets**

**Checking/Savings**

**GENERAL FUND BANK ACCTS**

10100 · Alpine Bank--GF Checking	55,910.23
10401 · ColoTrust--GF General	2,969,542.58
10406 · ColoTrust--GF Emerg Reserve	369,055.01
10407 · ColoTrust--GF Operations Resrv	1,274,867.75
10409 · ColoTrust--GF FPPA	166,161.68
10545 · Grand Junction Fed Credit Union	73.90

**Total GENERAL FUND BANK ACCTS** 4,835,611.15

**CAPITAL ACQ. FUND BANK ACCTS**

10700 · Alpine Bank--Cap Acq. Checking	324.32
10801 · ColoTrust--Cap Acq	543,446.11

**Total CAPITAL ACQ. FUND BANK ACCTS** 543,770.43

**HOUSING FUND BANK ACCOUNTS**

10890 · Alpine Checking--Housing	324.35
10901 · ColoTrust--Housing	1,822,673.53

**FIRE PLACE OPERATIONS**

10851 · Alpine Checking--FP Ops (RG)	43,394.00
10850 · AlpineChecking--FP Deposits(RG)	45,992.00
10855 · ColoTrust--FP Reserves (AFPD)	60,060.02

**Total FIRE PLACE OPERATIONS** 149,446.02

**Total HOUSING FUND BANK ACCOUNTS** 1,972,443.90

**WILDFIRE C.A. FUND BANK ACCTS**

10950 · Alpine Bank--WCAF Checking	988.19
10951 · ColoTrust--WCAF Reserves	223,875.75

**Total WILDFIRE C.A. FUND BANK ACCTS** 224,863.94

# Aspen Fire Protection District Balance Sheet As of August 31, 2023

	<b>Aug 31, 23</b>
<b>DEBT SERVICE FUND BANK ACCTS</b>	
11201 · ColoTrust--Debt Service	2,103,603.93
<b>Total DEBT SERVICE FUND BANK ACCTS</b>	2,103,603.93
<b>Total Checking/Savings</b>	9,680,293.35
<b>Accounts Receivable</b>	
<b>ACCTS RECEIVABLE--by Fund</b>	
<b>Accts Receivable--General Fund</b>	
12235 · Receivable due - Pitkin County	5,894.99
12240 · Receivable due - CDPS / DFPC	82,074.58
12252 · Receivable due - AFD Staff	5,551.35
12254 · Receivable due - Romero Group	352.45
<b>Total Accts Receivable--General Fund</b>	93,873.37
<b>Accts Receivable--Housing Fund</b>	
<b>FIRE PLACE OPERATIONS</b>	
12560 · A/R--Fire Place Ops (RG)	5,074.00
<b>Total FIRE PLACE OPERATIONS</b>	5,074.00
<b>Total Accts Receivable--Housing Fund</b>	5,074.00
<b>Total ACCTS RECEIVABLE--by Fund</b>	98,947.37
<b>Total Accounts Receivable</b>	98,947.37
<b>Other Current Assets</b>	
<b>GENERAL FUND (Asset)</b>	
10450 · Property Tax Receivable	114,039.50
<b>Total GENERAL FUND (Asset)</b>	114,039.50
10671 · Prepaid Expenses--General Fund	24,356.08
<b>BOND DEBT SERVICE FUND (Asset)</b>	
10750 · Property Tax Receivable	18,825.36
<b>Total BOND DEBT SERVICE FUND (Asset)</b>	18,825.36
<b>HOUSING FUND (Asset)</b>	
<b>FIRE PLACE OPERATIONS</b>	
10674 · FP--Prepaid Expenses (RG)	9,818.00
10675 · FP--Prepaid Insurance (RG)	940.00
<b>Total FIRE PLACE OPERATIONS</b>	10,758.00
<b>Total HOUSING FUND (Asset)</b>	10,758.00
<b>Total Other Current Assets</b>	167,978.94
<b>Total Current Assets</b>	9,947,219.66



**Aspen Fire Protection District**  
**Balance Sheet**  
 As of August 31, 2023

Aug 31, 23

**Fixed Assets**

**GENERAL FIXED ASSET GROUP**

10600 · Fire Trucks & Equip	5,678,654.67
10610 · Building Improvements	1,454,014.73
10615 · Buildings	30,646,666.37
10640 · Firefighting Equipment	356,066.19
10650 · Administrative	380,490.41
10665 · Land - North 40	1,700,000.00
10669 · Accumulated Depreciation	-8,461,198.93

**Total GENERAL FIXED ASSET GROUP**

31,754,693.44

**Total Fixed Assets**

31,754,693.44

**Other Assets**

10593 · Deferred Refunding Cost	1,574,234.68
10594 · Deferred Refunding Costs-Accum.	-1,461,597.96
90103 · VPF-Def Oflow-Pens Inv Ret Diff	36,097.00
90111 · SWDB-Def Oflow-Pens Exper Diff	208,886.34
90112 · SWDB-Def Oflow-Pens Chg Assum	104,026.24
90113 · SWDB-Def Oflow-Pens Inv Ret Dif	0.07
90114 · SWDB-Def Oflow-Pens Act/Rep Dif	14.00
90115 · SWDB-Def Oflow-Pens Chg Propor	15,413.00
90116 · SWDB-Def Oflow-Pens Contr After	132,994.92

**Total Other Assets**

610,068.29

**TOTAL ASSETS**

42,311,981.39

**LIABILITIES & EQUITY**

**Liabilities**

**Current Liabilities**

**Accounts Payable**

**ACCOUNTS PAYABLE--by Fund**

2000 · Accts Payable--General Fund	22,124.70
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**Accts Payable--Housing Fund**

**FIRE PLACE OPERATIONS**

2005 · A/P--Fire Place Ops (RG)	6,452.00
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**Total FIRE PLACE OPERATIONS**

6,452.00

**Total Accts Payable--Housing Fund**

6,452.00

**2006 · Accts Payable--WCAF**

19,327.15

**Total ACCOUNTS PAYABLE--by Fund**

47,903.85

**Total Accounts Payable**

47,903.85

**Aspen Fire Protection District**  
**Balance Sheet**  
 As of August 31, 2023

Aug 31, 23

<b>Other Current Liabilities</b>	
<b>CURRENT LIABILITIES</b>	
20125 · State Unemployment Accrual	778.97
20162 · Vol FFs Insurances Accrual	6,203.82
20163 · FPPA Accrual	-16,180.28
20165 · 401(a) Accrual	-5,627.31
20195 · Retirement Loan Pymt Accrual	-412.91
20317 · AVFD T-shirt Sales (+) Accrual	6,274.75
20318 · Stn Tenants' Deposits/Last Rent	3,100.00
21000 · Deferred Revenue--Prop. Tax	114,039.50
<b>Total CURRENT LIABILITIES</b>	<u>108,176.54</u>
<b>HOUSING FUND (Liability)</b>	
<b>FIRE PLACE OPERATIONS</b>	
23020 · FP--Security / Pet Deposits(RG)	45,600.00
23021 · FP--Prepaid Rents (RG)	10,000.00
<b>Total FIRE PLACE OPERATIONS</b>	<u>55,600.00</u>
<b>Total HOUSING FUND (Liability)</b>	55,600.00
2110 · Direct Deposit Liabilities (Direct Deposit Liabilities)	-54,395.33
23050 · Accrued Int. Payable--Bond Debt	37,833.75
<b>Total Other Current Liabilities</b>	<u>147,214.96</u>
<b>Total Current Liabilities</b>	<u>195,118.81</u>
<b>Long Term Liabilities</b>	
<b>HOUSING DEBT SERVICE (Liab.)</b>	
22902 · FP--COPs Payable	12,155,000.00
22903 · FP-Current Portion-COPs Payable	585,000.00
22904 · FP--COPs Premium	1,836,645.45
22905 · FP--COPs Prem. Amortization	-341,689.78
<b>Total HOUSING DEBT SERVICE (Liab.)</b>	<u>14,234,955.67</u>

# Aspen Fire Protection District

## Balance Sheet

### As of August 31, 2023

Aug 31, 23

<b>G.O.BOND DEBT SERV FUND (Liab.)</b>	
22000 · Deferred Revenue--Prop.Tax	18,825.36
22900 · Bond Premium	1,100,512.25
22901 · Bond Premium- Accumulate Amort.	-1,041,086.37
23000 · Bonds Payable	3,010,000.00
23010 · Current Portion - Bonds Payable	935,000.00
<b>Total G.O.BOND DEBT SERV FUND (Liab.)</b>	<u>4,023,251.24</u>
90200 · VPF--Net Pension Liability	-423,406.00
90203 · VPF--Def Iflow-Pens Inv Ret Dif	403,500.00
90210 · SWDB--Net Pension Liability	-729,461.42
90211 · SWDB-Def Iflow-Pens Exp Diff	17,013.29
90213 · SWDB-Def Iflow-Pens Inv Ret Dif	488,196.00
90214 · SWDB-Def Iflow-Pens Act/Rep Dif	-27,107.24
90215 · SWDB-Def Iflow-Pens Chg Propor	630,987.97
90220 · Compensated Absences / PTO	293,932.48
<b>Total Long Term Liabilities</b>	<u>18,911,861.99</u>
<b>Total Liabilities</b>	<u>19,106,980.80</u>
<b>Equity</b>	
<b>FUND BALANCES</b>	
30005 · LT Assets minus LT Debt	13,433,883.85
30015 · Capital Acq. Fund Balance	334,920.00
30020 · Bond Debt Svc Fund Balance	1,096,483.00
30026 · Housing Fund Balance	726,552.00
30030 · WildfireCommAction Fund Balance	196,336.00
30600 · Contingency Reserve (TABOR)	236,000.00
37500 · GF - Unrestricted Fund Balance	3,172,460.00
<b>Total FUND BALANCES</b>	<u>19,196,634.85</u>
<b>Net Income</b>	<u>4,008,365.74</u>
<b>Total Equity</b>	<u>23,205,000.59</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>42,311,981.39</u></u>

## Aspen Fire Protection District Profit & Loss Budget Performance August 2023

	Aug 23	Jan - Aug 23	YTD Budget	Annual Budget
<b>Income</b>				
<b>GENERAL (Income)</b>				
<b>General Property Tax</b>				
31102 · Allocation--to Cap Acq Fund	0.00	600,000.00	400,000.00	600,000.00
31103 · Allocation--to Housing Fund	0.00	1,100,000.00	733,333.36	1,100,000.00
31104 · Allocation--to GF General	176,575.51	4,163,812.14	2,859,574.00	4,289,361.00
31105 · Allocation--to GF Emerg Reserve	0.00	50,000.00	33,333.36	50,000.00
31107 · Allocation--to GF FPPA Annual	0.00	150,000.00	100,000.00	150,000.00
31109 · Allocation--for Treasurer Fee	9,560.50	319,537.35	217,170.68	325,756.00
<b>Total General Property Tax</b>	<b>186,136.01</b>	<b>6,383,349.49</b>	<b>4,343,411.40</b>	<b>6,515,117.00</b>
31200 · Specific Ownership Taxes	20,790.20	142,414.25	166,666.68	250,000.00
36100 · Interest Earned--Prop. Taxes	5,073.45	7,465.62	12,000.00	18,000.00
36200 · Interest on Investments	22,307.32	127,059.92	96,666.68	145,000.00
37100 · Delinquent Taxes	0.00	-79.15	-2,666.68	-4,000.00
38000 · North 40 Lease to County	4,726.17	37,471.46	36,666.68	55,000.00
38010 · County Share of Expenses @N40	0.00	17,774.17	24,000.00	36,000.00
38015 · Tenants' Rent & Utilities @Stwd	657.25	10,827.43	10,666.68	16,000.00
38020 · Tenants' Rent @ N40 & Woody Crk	1,100.00	7,300.00	8,800.00	13,200.00
38051 · Pano AI Cost-Sharing	0.00	80,000.00	53,333.36	80,000.00
38100 · Other Income (vs. Expense)	0.00	20,507.84	0.00	0.00
38101 · Grants	12,714.70	40,984.38	100,000.00	150,000.00
38103 · CDPS DFPC--Cooperator Incidents	82,074.58	82,074.58	0.00	0.00
38110 · Sprinkler Permit Fees(PlansChk)	5,316.56	42,988.91	43,333.36	65,000.00
<b>Total GENERAL (Income)</b>	<b>340,896.24</b>	<b>7,000,138.90</b>	<b>4,892,878.16</b>	<b>7,339,317.00</b>
<b>Total Income</b>	<b>340,896.24</b>	<b>7,000,138.90</b>	<b>4,892,878.16</b>	<b>7,339,317.00</b>
<b>Gross Profit</b>	<b>340,896.24</b>	<b>7,000,138.90</b>	<b>4,892,878.16</b>	<b>7,339,317.00</b>
<b>Expense</b>				
<b>PERSONNEL - District Staff</b>				
41110 · Wages & HolidayPay--Career FFs	98,767.33	843,383.31	893,976.00	1,340,964.00
41115 · Overtime (NOT TR) - Career FFs	1,066.25	17,635.51	26,666.68	40,000.00
41111 · Salaries & Wages-All Other Paid	72,396.47	563,173.55	607,740.68	911,611.00
41120 · Misc. Payroll Expenses	187.99	2,515.72	1,333.36	2,000.00
41125 · Employer SUI--Staff	327.71	2,853.34	3,138.68	4,708.00
41130 · Retirement Plan--401(a)	11,097.79	97,379.44	95,995.36	143,993.00
41132 · Pension Plan--FPPA SWDB	12,506.42	105,477.73	117,877.36	176,816.00
41135 · Employer Medicare--Staff	2,428.72	21,108.28	22,756.00	34,134.00
41140 · All Insurances & HSA Contrib.	31,419.24	309,900.99	298,230.68	447,346.00
41141 · Board Match--457(b) Plan	3,324.53	28,754.86	30,122.68	45,184.00
41142 · Fit/Wellness Allowance--Staff	0.00	10,500.00	22,000.00	33,000.00
41143 · Health Insur--Staff Dependents	6,941.08	55,622.44	64,817.36	97,226.00
41144 · Benefits Contingency - PTO Cash	0.00	3,736.45	18,999.36	28,499.00
<b>Total PERSONNEL - District Staff</b>	<b>240,463.53</b>	<b>2,062,041.62</b>	<b>2,203,654.20</b>	<b>3,305,481.00</b>

## Aspen Fire Protection District Profit & Loss Budget Performance August 2023

	Aug 23	Jan - Aug 23	YTD Budget	Annual Budget
<b>ADMINISTRATION</b>				
41149 · County Treasurer Fee	9,560.50	319,537.35	217,170.68	325,756.00
41150 · Employer Medicare--AVFD+	0.00	84.10	500.00	750.00
41155 · Employer Social Security--AVFD+	464.52	4,432.83	6,666.68	10,000.00
41160 · Employer SUI--AVFD+	0.00	11.60	233.36	350.00
41180 · Employee Wellness & PeerSupport	93.15	8,106.60	10,000.00	15,000.00
41200 · Other Expense (vs. Income)	0.00	117.77		
41208 · RFV Wildfire Collaborative	0.00	674.90	6,666.68	10,000.00
41210 · Contr Labor/ Special Projects	0.00	0.00	13,333.36	20,000.00
41211 · Supplies & Expenses	1,484.26	20,334.22	18,141.36	27,212.00
41212 · Telephone Expense	2,602.47	23,047.99	26,666.68	40,000.00
41214 · Info. Systems & Support	4,122.00	25,347.63	26,666.68	40,000.00
41500 · Audit & Budget	0.00	20,700.00	14,666.68	22,000.00
<b>Insurance</b>				
41510 · Gen Liability/Accident & Other	0.00	50,256.80	36,666.68	55,000.00
41511 · Workers' Comp	6,436.00	54,613.53	73,333.36	110,000.00
<b>Total Insurance</b>	6,436.00	104,870.33	110,000.04	165,000.00
41520 · Legal	8,381.50	25,259.50	20,000.00	30,000.00
41770 · Equip Repair/Replace	0.00	234.72	3,333.36	5,000.00
41810 · Election	0.00	17,363.92	12,333.36	18,500.00
<b>Staff Vehicle Expenses</b>				
41820 · Fuel & Other	849.17	4,687.63	10,000.00	15,000.00
41821 · Maint. Labor--at County Fleet	0.00	5,264.00		
<b>Total Staff Vehicle Expenses</b>	849.17	9,951.63	10,000.00	15,000.00
41840 · Administrative	6,680.68	25,330.13	30,000.00	45,000.00
41920 · Capital Outlay - Computers +	1,560.00	5,624.00	10,000.00	15,000.00
<b>Total ADMINISTRATION</b>	42,234.25	611,029.22	536,378.92	804,568.00
<b>PERSONNEL - Volunteer Staff</b>				
41860 · Vol. Fit/Wellness Allowance	0.00	9,000.00	33,000.00	49,500.00
41861 · Volunteer Health Insur/HSA/HRA	15,630.84	163,065.48	194,645.36	291,968.00
41870 · Volunteer Health Screenings	0.00	336.00	1,000.00	1,500.00
41875 · LOSAP(Length-of-Service Awards)	0.00	32,583.00	26,666.68	40,000.00
<b>Volunteer Incentive Programs</b>	0.00	0.00	12,000.00	18,000.00
<b>Total PERSONNEL - Volunteer Staff</b>	15,630.84	204,984.48	267,312.04	400,968.00

## Aspen Fire Protection District Profit & Loss Budget Performance August 2023

	Aug 23	Jan - Aug 23	YTD Budget	Annual Budget
<b>FIRE FIGHTING</b>				
42205 · Firefighters' Logistics/Support	1,202.24	15,507.91	16,666.68	25,000.00
42206 · Uniforms	341.25	8,755.78	16,000.00	24,000.00
42211 · Operational Supplies & Expenses	8,305.55	54,082.68	80,000.00	120,000.00
42212 · Rescue Supplies & Expenses	1,050.93	4,065.92	3,333.36	5,000.00
42213 · EMS Supplies & Expenses	213.06	9,328.88	10,000.00	15,000.00
42214 · Wildfire Supplies & Expenses	583.05	12,754.71	10,000.00	15,000.00
42220 · Pano AI Project	0.00	120,000.00	80,000.00	120,000.00
42300 · Fuel	2,445.38	15,856.56	16,666.68	25,000.00
42400 · Subscriptions & Dues	0.00	3,130.00	2,000.00	3,000.00
42402 · Honor Guard	-200.00	460.37	3,333.36	5,000.00
<b>Total FIRE FIGHTING</b>	<b>13,941.46</b>	<b>243,942.81</b>	<b>238,000.08</b>	<b>357,000.00</b>
<b>TRAINING</b>				
44102 · EMS Training & Records	1,029.48	13,878.25	16,000.00	24,000.00
44103 · FF Training & Records	589.77	30,077.40	26,666.68	40,000.00
44105 · Career FF Training Compensation	878.70	21,862.48	26,666.68	40,000.00
44211 · Supplies & Expenses	549.00	22,137.52	8,000.00	12,000.00
<b>Total TRAINING</b>	<b>3,046.95</b>	<b>87,955.65</b>	<b>77,333.36</b>	<b>116,000.00</b>
<b>FIRE PREVENTION</b>				
43200 · Training	0.00	4,955.06	2,000.00	3,000.00
43211 · Supplies & Expenses	894.00	5,922.63	3,333.36	5,000.00
43212 · Public Fire Education	824.00	4,942.24	4,000.00	6,000.00
43213 · Outsourced Plans Checks	0.00	900.00	1,333.36	2,000.00
43214 · Advertising--Public Education	650.00	3,200.00	6,666.68	10,000.00
<b>Total FIRE PREVENTION</b>	<b>2,368.00</b>	<b>19,919.93</b>	<b>17,333.40</b>	<b>26,000.00</b>
<b>COMMUNICATIONS</b>				
45211 · Supplies & Expenses	600.00	12,726.73	2,666.68	4,000.00
<b>Administration</b>				
45300 · County Dispatch Services	0.00	0.00	40,000.00	60,000.00
45301 · County Radio Services	0.00	36,614.00	20,000.00	30,000.00
<b>Total Administration</b>	<b>0.00</b>	<b>36,614.00</b>	<b>60,000.00</b>	<b>90,000.00</b>
45910 · Radio Capital Outlay	0.00	2,076.00	13,333.36	20,000.00
<b>Total COMMUNICATIONS</b>	<b>600.00</b>	<b>51,416.73</b>	<b>76,000.04</b>	<b>114,000.00</b>
<b>CDPS COOPERATOR INCIDENTS</b>				
42600 · Cooperator Incidents--Misc.	0.00	806.39		
42601 · Cooperator Incidents--Personnel	0.00	29,176.38		
<b>Total CDPS COOPERATOR INCIDENTS</b>	<b>0.00</b>	<b>29,982.77</b>		
<b>REPAIR SERVICES (Fleet &amp; Equip)</b>				
46200 · Pump & Equipment Testing	11,822.80	11,822.80	13,333.36	20,000.00
46211 · Supplies & Expenses & Parts	1,311.59	10,886.37	18,666.68	28,000.00
<b>Out-Source Maintenance &amp; Repair</b>				
46212 · Labor--at Other	2,323.60	5,759.85		
46213 · Labor--at County Fleet	5,840.00	10,872.00	38,000.00	57,000.00
<b>Total Out-Source Maintenance &amp; Repair</b>	<b>8,163.60</b>	<b>16,631.85</b>	<b>38,000.00</b>	<b>57,000.00</b>
<b>Total REPAIR SERVICES (Fleet &amp; Equip)</b>	<b>21,297.99</b>	<b>39,341.02</b>	<b>70,000.04</b>	<b>105,000.00</b>

## Aspen Fire Protection District Profit & Loss Budget Performance August 2023

	Aug 23	Jan - Aug 23	YTD Budget	Annual Budget
<b>STATIONS, BUILDINGS &amp; GROUNDS</b>				
<b>Headquarters Station</b>				
48209 · Alarm Monitoring and T&I–HQ	0.00	0.00	1,166.68	1,750.00
48210 · Repairs & Maint. - Headquarters	715.65	8,493.49	13,333.36	20,000.00
48211 · Supplies & Exp. - Headquarters	797.71	7,681.12	8,000.00	12,000.00
48214 · Utilities - Headquarters	2,256.07	33,691.89	28,000.00	42,000.00
48215 · Cleaning - Headquarters	3,041.50	7,294.00	5,333.36	8,000.00
<b>Total Headquarters Station</b>	<b>6,810.93</b>	<b>57,160.50</b>	<b>55,833.40</b>	<b>83,750.00</b>
<b>North 40 Station</b>				
48299 · Residential Apartment --N40	0.00	0.00	333.36	500.00
48309 · Alarm Monitoring and T&I–N40	0.00	0.00	800.00	1,200.00
48311 · Repairs & Maint. - North 40	1,846.98	26,674.20	14,666.68	22,000.00
48315 · Supplies & Expenses - North 40	254.05	6,395.64	6,666.68	10,000.00
48320 · Utilities - North 40	1,943.56	26,747.20	30,000.00	45,000.00
<b>Total North 40 Station</b>	<b>4,044.59</b>	<b>59,817.04</b>	<b>52,466.72</b>	<b>78,700.00</b>
<b>Aspen Village Substation</b>				
48016 · Supplies & Exp.- Aspen Village	0.00	142.25	500.00	750.00
48400 · Utilities - Aspen Village	553.22	6,417.43	4,666.68	7,000.00
48409 · Alarm Monitoring and T&I–AV	0.00	0.00	666.68	1,000.00
48410 · Repairs & Maint.- Aspen Village	100.00	3,616.00	2,000.00	3,000.00
<b>Total Aspen Village Substation</b>	<b>653.22</b>	<b>10,175.68</b>	<b>7,833.36</b>	<b>11,750.00</b>
<b>Starwood Substation</b>				
48411 · Tenants' Rent - Starwood	0.00	8,239.50	7,066.68	10,600.00
48412 · Utilities & Expenses - Starwood	609.38	10,082.66	6,666.68	10,000.00
<b>Total Starwood Substation</b>	<b>609.38</b>	<b>18,322.16</b>	<b>13,733.36</b>	<b>20,600.00</b>
<b>Woody Creek Substation</b>				
47299 · Residential Apartment–WC	0.00	0.00	333.36	500.00
47301 · Supplies & Exp. - Woody Creek	0.00	73.48	333.36	500.00
47302 · Utilities - Woody Creek	762.51	8,273.47	7,333.36	11,000.00
47309 · Alarm Monitoring and T&I–WC	0.00	0.00	666.68	1,000.00
47310 · Repairs & Maint. - Woody Creek	100.00	2,828.08	1,666.68	2,500.00
<b>Total Woody Creek Substation</b>	<b>862.51</b>	<b>11,175.03</b>	<b>10,333.44</b>	<b>15,500.00</b>
<b>Total STATIONS, BUILDINGS &amp; GROUNDS</b>	<b>12,980.63</b>	<b>156,650.41</b>	<b>140,200.28</b>	<b>210,300.00</b>
<b>TRANSFER TO OTHER FUNDS</b>				
49502 · Transfer to CapAcquisition Fund	0.00	600,000.00	400,000.00	600,000.00
49503 · Transfer to Housing Fund	0.00	1,340,950.00	733,333.36	1,100,000.00
49507 · Xfer to Emergency Reserve Fund	0.00	50,000.00	33,333.36	50,000.00
49509 · Xfer to FPPA Annual Accrual Fnd	0.00	150,000.00	100,000.00	150,000.00
<b>Total TRANSFER TO OTHER FUNDS</b>	<b>0.00</b>	<b>2,140,950.00</b>	<b>1,266,666.72</b>	<b>1,900,000.00</b>
<b>Total Expense</b>	<b>352,563.65</b>	<b>5,648,214.64</b>	<b>4,892,879.08</b>	<b>7,339,317.00</b>
<b>Net Income</b>	<b>-11,667.41</b>	<b>1,351,924.26</b>	<b>-0.92</b>	<b>0.00</b>

## Aspen Fire Protection District Profit & Loss Budget Performance August 2023

	<u>Aug 23</u>	<u>Jan - Aug 23</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
<b>Income</b>				
<b>CAPITAL ACQUISITION (Income)</b>				
30075 · General Property Tax Allocation	0.00	600,000.00	400,000.00	600,000.00
30100 · Sale of Apparatus	0.00	0.00	6,666.68	10,000.00
60100 · Interest on Investments	2,505.15	14,427.57	3,333.36	5,000.00
<b>Total CAPITAL ACQUISITION (Income)</b>	<u>2,505.15</u>	<u>614,427.57</u>	<u>410,000.04</u>	<u>615,000.00</u>
<b>Total Income</b>	<u>2,505.15</u>	<u>614,427.57</u>	<u>410,000.04</u>	<u>615,000.00</u>
<b>Gross Profit</b>	2,505.15	614,427.57	410,000.04	615,000.00
<b>Expense</b>				
<b>CAPITAL ACQ. Fund (Expenses)</b>				
<b>Cap. Outlay/Equipment/Projects</b>				
60071 · replacement SCBA equipment	0.00	388,242.00	250,828.00	376,242.00
60072 · fire ext. training simulator	0.00	0.00	9,333.36	14,000.00
60073 · EV replacement for DFM truck	0.00	0.00	23,333.36	35,000.00
60074 · North 40 Stn asphalt resealing	0.00	0.00	6,666.68	10,000.00
60075 · 61+62 station alerting systems	0.00	4,999.00	76,666.68	115,000.00
60076 · camera upgrades	0.00	9,765.50	7,880.68	11,821.00
60113 · PlymoVent at Stn 62	0.00	-5,925.00		
60116 · replacement roof @ N40	0.00	2,200.00		
<b>Total Cap. Outlay/Equipment/Projects</b>	<u>0.00</u>	<u>399,281.50</u>	<u>374,708.76</u>	<u>562,063.00</u>
<b>Total CAPITAL ACQ. Fund (Expenses)</b>	<u>0.00</u>	<u>399,281.50</u>	<u>374,708.76</u>	<u>562,063.00</u>
<b>Total Expense</b>	<u>0.00</u>	<u>399,281.50</u>	<u>374,708.76</u>	<u>562,063.00</u>
<b>Net Income</b>	<u><u>2,505.15</u></u>	<u><u>215,146.07</u></u>	<u><u>35,291.28</u></u>	<u><u>52,937.00</u></u>



## Aspen Fire Protection District Profit & Loss Budget Performance August 2023

	<u>Aug 23</u>	<u>Jan - Aug 23</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
<b>Income</b>				
<b>HOUSING (Income)</b>				
31175 · General Property Tax Allocation	0.00	1,340,950.00	733,333.36	1,100,000.00
31190 · Interest on Investments	8,417.31	51,508.72	6,666.68	10,000.00
<b>FIRE PLACE OPERATIONS</b>				
31195 · FP--Total Operating Income (RG)	9,817.50	182,239.00	163,240.00	244,860.00
31196 · FP--Reserves Interest Inc(AFPD)	277.35	1,155.02		
<b>Total FIRE PLACE OPERATIONS</b>	<u>10,094.85</u>	<u>183,394.02</u>	<u>163,240.00</u>	<u>244,860.00</u>
<b>Total HOUSING (Income)</b>	<u>18,512.16</u>	<u>1,575,852.74</u>	<u>903,240.04</u>	<u>1,354,860.00</u>
<b>Total Income</b>	<u>18,512.16</u>	<u>1,575,852.74</u>	<u>903,240.04</u>	<u>1,354,860.00</u>
<b>Gross Profit</b>	<u>18,512.16</u>	<u>1,575,852.74</u>	<u>903,240.04</u>	<u>1,354,860.00</u>
<b>Expense</b>				
<b>HOUSING Fund (Expenses)</b>				
<b>North 40 Project--Soft Costs</b>				
70101 · Fire Place Fitness Room	0.00	-108.26		
70103 · Construction Mgmt. Services	0.00	12,734.63		
70104 · Other Services / Fees	0.00	-9,705.13		
<b>Total North 40 Project--Soft Costs</b>	<u>0.00</u>	<u>2,921.24</u>		
<b>FIRE PLACE OPERATIONS</b>				
70201 · FP--Total OperatingExpenses(RG)	0.00	49,101.00	76,990.00	115,485.00
70202 · FP--to Reserves (RG)	0.00	49,088.00		
<b>Total FIRE PLACE OPERATIONS</b>	<u>0.00</u>	<u>98,189.00</u>	<u>76,990.00</u>	<u>115,485.00</u>
<b>N40 Project COPs-Lease Pymts</b>				
70301 · Interest Payments	0.00	254,800.00	254,800.00	509,600.00
70302 · Principal Payments	0.00	0.00	0.00	585,000.00
<b>Total N40 Project COPs-Lease Pymts</b>	<u>0.00</u>	<u>254,800.00</u>	<u>254,800.00</u>	<u>1,094,600.00</u>
70205 · Fire Place--Transfer toReserves	0.00	0.00	78,540.00	117,810.00
<b>Total HOUSING Fund (Expenses)</b>	<u>0.00</u>	<u>355,910.24</u>	<u>410,330.00</u>	<u>1,327,895.00</u>
<b>Total Expense</b>	<u>0.00</u>	<u>355,910.24</u>	<u>410,330.00</u>	<u>1,327,895.00</u>
<b>Net Income</b>	<u><u>18,512.16</u></u>	<u><u>1,219,942.50</u></u>	<u><u>492,910.04</u></u>	<u><u>26,965.00</u></u>

## Aspen Fire Protection District Profit & Loss Budget Performance August 2023

	<u>Aug 23</u>	<u>Jan - Aug 23</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
<b>Income</b>				
<b>WILDFIRE COMM. ACTION (Income)</b>				
31575 · Contributions Received	0.00	32,163.40	133,333.36	200,000.00
31576 · Contributions (WCAF--Assigned)	0.00	100,000.00		
31590 · Interest on Investments	1,077.10	8,440.59	2,000.00	3,000.00
<b>Total WILDFIRE COMM. ACTION (Income)</b>	<u>1,077.10</u>	<u>140,603.99</u>	<u>135,333.36</u>	<u>203,000.00</u>
<b>Total Income</b>	<u>1,077.10</u>	<u>140,603.99</u>	<u>135,333.36</u>	<u>203,000.00</u>
<b>Gross Profit</b>	1,077.10	140,603.99	135,333.36	203,000.00
<b>Expense</b>				
<b>WILDFIRE C.A. Fund (Expenses)</b>				
<b>Operating Expenses</b>				
80101 · Administrative Expenses	0.00	1,591.02	1,666.68	2,500.00
80103 · Consultant Fees	0.00	2,000.00	16,666.68	25,000.00
<b>Personnel</b>				
80105 · Wages	7,051.24	58,172.73	61,110.68	91,666.00
80106 · Benefits	2,849.22	22,731.37	21,841.36	32,762.00
80107 · Employer Taxes	107.45	925.79	1,024.68	1,537.00
<b>Total Personnel</b>	<u>10,007.91</u>	<u>81,829.89</u>	<u>83,976.72</u>	<u>125,965.00</u>
80109 · Marketing	1,170.90	5,023.38	4,000.00	6,000.00
80111 · Other / Unanticipated	0.00	0.00	2,333.36	3,500.00
<b>Total Operating Expenses</b>	<u>11,178.81</u>	<u>90,444.29</u>	<u>108,643.44</u>	<u>162,965.00</u>
80200 · Project Expenses	19,313.45	41,832.99	66,666.68	100,000.00
<b>Total WILDFIRE C.A. Fund (Expenses)</b>	<u>30,492.26</u>	<u>132,277.28</u>	<u>175,310.12</u>	<u>262,965.00</u>
<b>Total Expense</b>	<u>30,492.26</u>	<u>132,277.28</u>	<u>175,310.12</u>	<u>262,965.00</u>
<b>Net Income</b>	<u><u>-29,415.16</u></u>	<u><u>8,326.71</u></u>	<u><u>-39,976.76</u></u>	<u><u>-59,965.00</u></u>

## Aspen Fire Protection District Profit & Loss Budget Performance August 2023

	<u>Aug 23</u>	<u>Jan - Aug 23</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
<b>Income</b>				
<b>BOND DEBT SERVICE FUND (Income)</b>				
35100 · General Property Tax	30,726.41	1,053,731.65	715,038.00	1,072,557.00
35200 · Specific Ownership Taxes	3,431.94	23,509.04	26,666.68	40,000.00
35210 · Interest Earned—Prop. Taxes	837.50	1,232.38	1,333.36	2,000.00
35250 · Interest on Investments	9,644.09	54,393.81	11,333.36	17,000.00
35700 · Delinquent Taxes	0.00	-13.06	-666.68	-1,000.00
<b>Total BOND DEBT SERVICE FUND (Income)</b>	<u>44,639.94</u>	<u>1,132,853.82</u>	<u>753,704.72</u>	<u>1,130,557.00</u>
<b>Total Income</b>	<u>44,639.94</u>	<u>1,132,853.82</u>	<u>753,704.72</u>	<u>1,130,557.00</u>
<b>Gross Profit</b>	44,639.94	1,132,853.82	753,704.72	1,130,557.00
<b>Expense</b>				
<b>BOND DEBT SERVICE Fund (Expns.)</b>				
50005 · County Treasurer Fee	1,578.20	52,747.64	35,752.00	53,628.00
50010 · Interest Payments	0.00	69,037.50	69,037.50	138,075.00
50011 · Principal Payments	0.00	0.00	0.00	935,000.00
50020 · Fees & Expenses	0.00	200.00	1,466.68	2,200.00
<b>Total BOND DEBT SERVICE Fund (Expns.)</b>	<u>1,578.20</u>	<u>121,985.14</u>	<u>106,256.18</u>	<u>1,128,903.00</u>
<b>Total Expense</b>	<u>1,578.20</u>	<u>121,985.14</u>	<u>106,256.18</u>	<u>1,128,903.00</u>
<b>Net Income</b>	<u><u>43,061.74</u></u>	<u><u>1,010,868.68</u></u>	<u><u>647,448.54</u></u>	<u><u>1,654.00</u></u>



# Aspen Fire Protection District Monthly Staff Report - August 2023

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## Fire Marshal Report:

ACTIVITY	QUANTITY
<b>Inspections</b> (sprinkler, alarm, tents, tanks)	40
<b>Plan Reviews</b> (Sprinkler, alarm, preliminary building review, access, tent, solar, Ansul system, hood systems)	38
<b>Site Visits / Meetings</b>	10
<b>Fire &amp; Life Safety Inspections</b> (including Tents)	12
<b>Wildfire Risk Assessments</b>	5
<b>Training &amp; Education</b>	5

Ben conducted a fire extinguisher training for the Aspen School staff, at the Aspen Elementary School. He did have to spend some time getting our rather old propane burn pan back into functioning condition. But things went well, and the training was well received. A thank needs to go out to Cameron Daniel, Pitco Sheriff's Dept. School Resource Officer, who helped with the training. (Picture below)

Another fire extinguisher training was conducted by Ben at a private residence on E Francis for family and staff. Per Ben, CPR was also taught by a private teacher following the fire extinguisher training. Kudos to the homeowner for being proactive with both fire safety and first aid training. We are always available if a homeowner needs help with home safety questions, preparing an exit plan in the event of fire, or any questions they might have.

Ben brought our Scotty Fire Safety House to the August 17 Community Picnic for an opportunity to provide fire education and let people/kids experience exiting from a "smoke-filled" room. (Pictures below)

Students at the Aspen Community School got to see a fire truck on their first day back to school. Firefighters showed them the truck & equipment and gave students a chance to sit in the driver's seat. (Pictures below)

Ben arranged for crews to do a walk-thru at the Maroon Creek Club as part of the on-going efforts to become familiar with various buildings & facilities within the district for fire response.

Among the on-going wildfire risk assessments conducted was one on a residence four+ miles up Midnight Mine Road. This was significant not just because of the location, but also because of the large scale of the assessment. It should be noted we have seen an increase in wildfire risk assessments. This is partly because people are concerned about wildfire, but also in response to the August 30 "All Things Wildfire" presentation. Ali or Jake will have a full report on that event.



# Aspen Fire Protection District Monthly Staff Report - August 2023



*Fire Extinguisher Training @ AES*



*Aspen Community Picnic*



*Community School - First Day of School*



# Aspen Fire Protection District Monthly Staff Report - August 2023

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## OPERATIONAL RESPONSE REPORT (report #849):

TOTAL CALLS	219
<b>(100) Fire</b> (i.e. structure, cooking fire, dumpster, wildland)	0
<b>(200) Overpressure Rupture, Explosion, Overheat (No Fire)</b> (i.e. rupture from steam, overpressure rupture from air or gas, chemical reaction, explosion, excessive heat/scorch burns)	0
<b>(300) Rescue &amp; Emergency Medical</b> (i.e. medical assist, vehicle accidents, removal from elevator, extrications, water/ice rescue)	26
<b>(400) Hazardous Condition</b> (i.e. gas leak, chemical spill, electrical/wiring problem, carbon monoxide, aircraft standby, vehicle accident clean up)	14
<b>(500) Service Call</b> (i.e. smoke/odor removal, assist other agency, person in distress, water problem, animal problem)	6
<b>(600) Good Intent Call</b> (i.e. dispatched and cancelled enroute, authorized controlled burning, steam/vapor/dust thought to be smoke, hazmat release with no hazmat)	63
<b>(700) False Alarm, False Call</b> (i.e. alarms due to malfunction, unintentional alarms, pull station alarm activated maliciously or by accident)	105
<b>(800) Severe Weather &amp; Natural Disaster</b> (i.e. flood, windstorm, lighting strike with no fire, earthquake)	0
<b>(900) Special Incident Type</b> (calls mistakenly paged out, informational pages, alarm tests)	1

## August 2023 Operations Overview

### Incidents

Structure Fire – see photos below



# Aspen Fire Protection District Monthly Staff Report - August 2023

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# Aspen Fire Protection District Monthly Staff Report - August 2023

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# Aspen Fire Protection District Monthly Staff Report - August 2023

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## Training

- Lt Lyall has completed Paramedic school, has passed his NREMT test, and is officially certified by the state!
- FF Hardenbergh has started Paramedic school





# Aspen Fire Protection District Monthly Staff Report - August 2023

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## Training Report (Report #1625)

Type of Class	# Classes	Total Class Hours	Total # Members Attended	Total Combined Member Hours
In House - DO Aerial Ops	1	3:00	3	9:00
In House - DO Driving	1	3:00	3	9:00
In House - DO Pumping	1	1:30	2	3:00
In House - EMS	4	8:00	36	72:00
In House - Fire Officer / Command				
In House - Firefighter	6	14:19	25	61:58
In House - Monthly Training				
In House -Hazmat				
In House - Tech Rescue	5	13:30	40	109:00
In House - Wildland FF				
Miscellaneous	5	16:00	10	33:00
Outside Training				
<b>TOTAL</b>	<b>23</b>	<b>59:19</b>	<b>119</b>	<b>296:58</b>

## Aspen Fire Training Division Report - September 2023

The August fire training was Rope Rescue and the medical training was Toxicology/Drug Overdoses.

The September fire training will be Auto Extrication. We have three cars that will be used to allow personnel to practice stabilizing vehicles on their side as well as force open doors, cut off roofs and lift dashboards. The medical training will be on Controlling Airways in Medical and Trauma Patients



## Aspen Fire Protection District Monthly Staff Report - August 2023

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The Recruit Class of 2023 have completed their Wildland S130/190 course on-line and their field day. All recruits are in the firehouse working on their department specific tasks books with the anticipation of completing their training by early winter. The firefighter who postponed his academy to the fall has just started his academy and was initially named the lead student (Captain) of his class. Unfortunately, he injured his knee during group physical fitness exercise and is expected to need surgery which will happen in the near future. He is expected to be able to continue with the academic portions of the class and take his written exam with his classmates. The practical test will be administered when his doctor releases him to full capacity



We have a number of large trainings coming up in the future starting with October's fire training which will be our annual Live Fire training which will be held at Carbondale Fire's Class B training center. Additionally there will be another ASHER training here in Aspen at the school complex in mid October and we are finalizing plans for a 2 day Trench Rescue class in mid-late October taught by West Metro Fire Rescue Technical Rescue Specialists. This training will be partially sponsored by the Training Consortium that we just joined

We have a group of 5 firefighters who are preparing to take the Firefighter II test and a group of 4 firefighter preparing to take the Driver/Operator Utility test. These tests are all scheduled in September. The BC who is working on Fire Officer II has passed his task book and is preparing to take his written test. Two of our engineer track firefighters passed their Driver/Operator Tender certification



# Aspen Fire Protection District Monthly Staff Report - August 2023

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We have a large number of firefighters who are advancing themselves through multiple outside training programs. Here is listing of the classes that we have firefighters enrolled in over the next few months:

- Paramedic Class – 1 firefighter
- Fire Instructor I – 1 firefighter
- Chief Officer Training Curriculum – 2 Battalion Chiefs (18 month class)
- Roaring Fork Leadership – 1 Battalion Chief (9 month class)

## Wildfire Report

	# Completed for Month	Year-to-date
Wildfire Risk Assessments	3	38
Wildfire Risk Map Curbside Assessments	0	510

Presented September 2023

# 2023 Staff Member Survey



ASPEN FIRE PROTECTION DISTRICT



# Introduction



Aspen Fire conducted its 3rd Annual Staff Member Survey between June 30 and July 17, 2023. The survey was open to all Aspen Fire staff members, including members on leave of absence.

This survey serves as a cornerstone of Aspen Fire's commitment to creating an inclusive and empowering environment. Aspen Fire believes that our members are the heart and soul of our organization, and their voices play an instrumental role in shaping our future endeavors. With participation from staff members across all levels, this survey offers invaluable insights into the pulse of our organization, enabling us to identify areas of strength and opportunities for improvement.

Together, we embark on this journey working hand-in-hand to build a culture that fosters growth, enhances collaboration, and empowers each individual to thrive.



# Survey Components

- ➔ Introduction
- ➔ Leadership

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- ➔ Work Relationships
- ➔ Work Environment

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- ➔ Work Life
- ➔ Workplace Safety

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- ➔ Training, Policies & Practices
- ➔ Benefits

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- ➔ Communication
- ➔ Demographics

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- ➔ Closing

# Participation

2023

**42 out of 68**



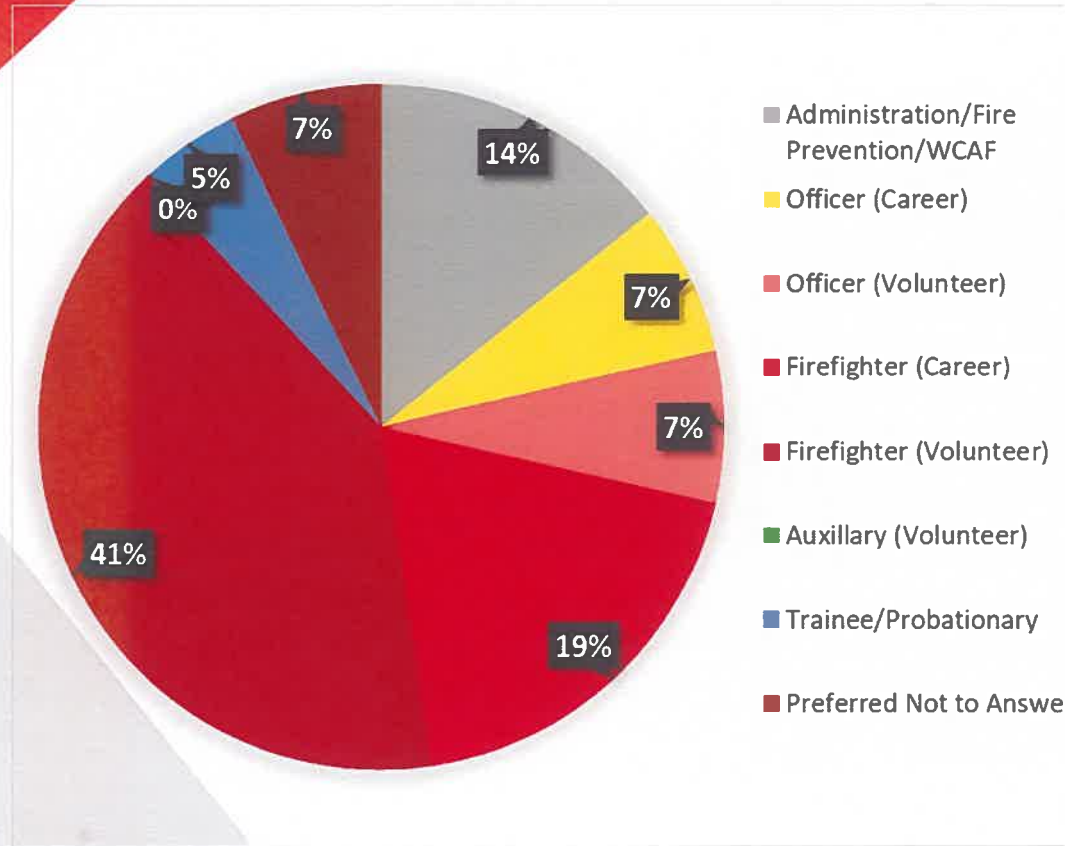
2022

**46 out of 65**



2021

**45 out of 61**



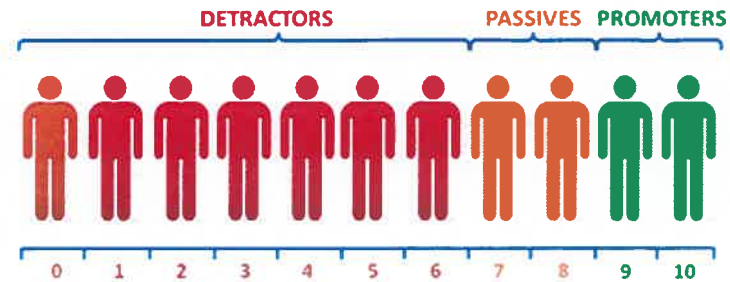


# Employee Net Promoter Score (eNPS)

The eNPS is used to gauge employee engagement and loyalty. By asking the question, “On a scale of 0-10, how likely are you to recommend this organization as a great place to work to family and friends,” employers are given a sense of their employee sentiment.

While research varies on the topic, average eNPS in the United States ranges from (-10) – +30 with anything above 30 considered great. In almost every case, the eNPS is lower than a company’s customer NPS, as employees hold the organization to a higher standard than do customers.

YEAR	% of Promoters	% of Detractors	eNPS
2023	47.6%	9.5%	38.1
2022	27.7%	36.2%	-8.5
2021	55.5%	31.1%	24.4



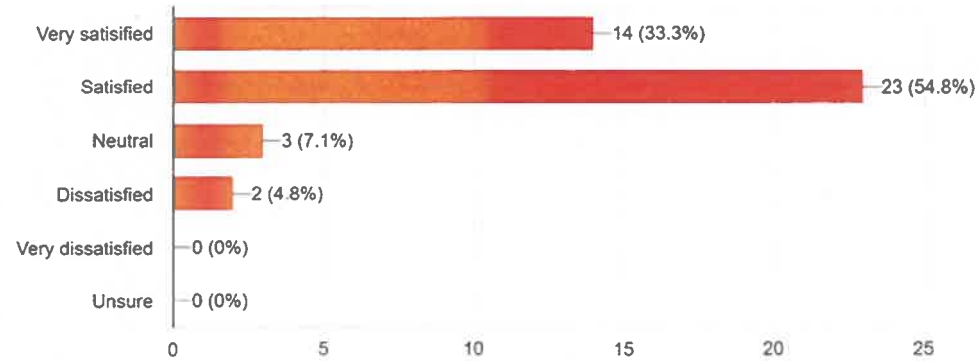


WORKING  
RELATIONSHIPS



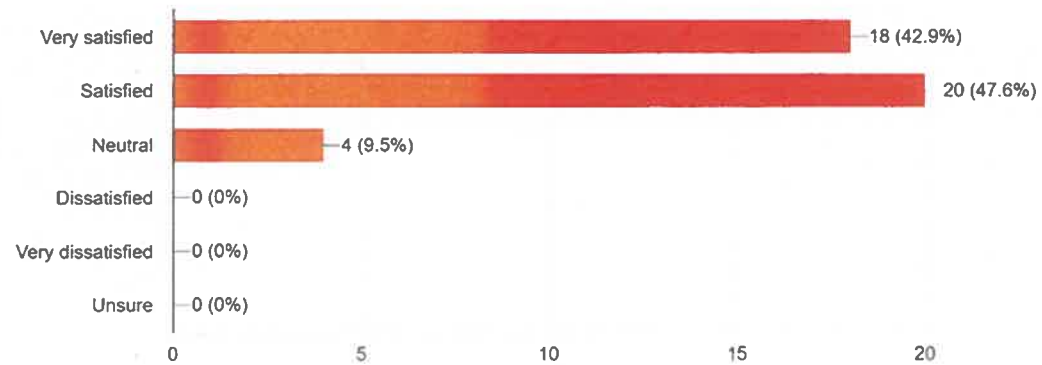
### Overall, how satisfied are you with your position at Aspen Fire?

42 responses



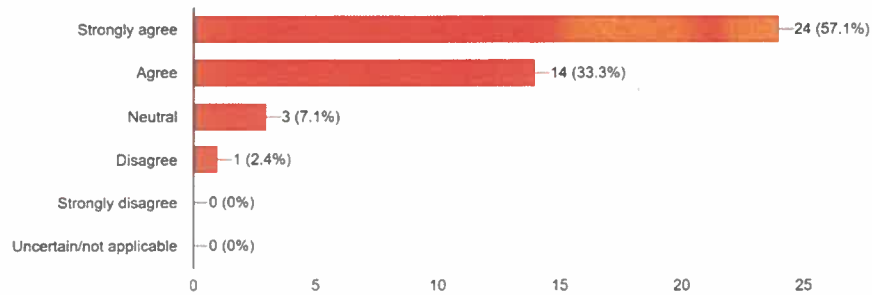
### Overall, how satisfied are you with the work and professional relationships you have at Aspen Fire?

42 responses



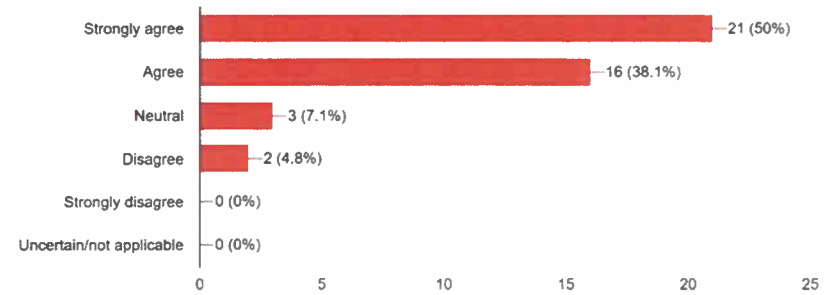
### My Supervisor treats me with respect.

42 responses



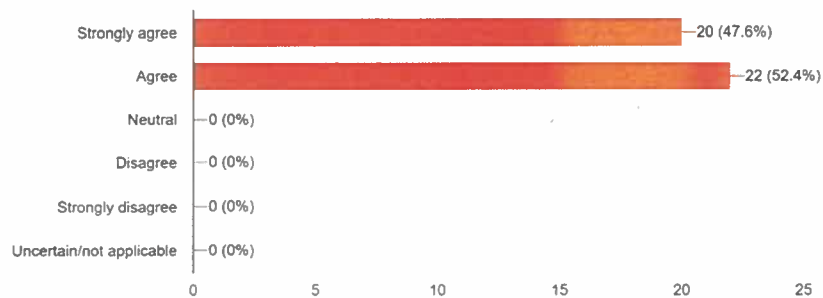
### Leadership treats me with respect.

42 responses



### My peers treat me with respect.

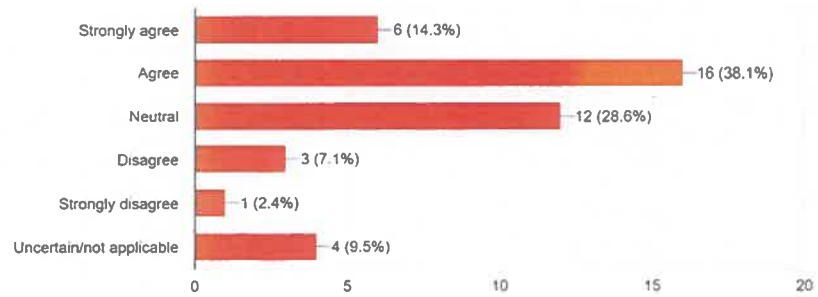
42 responses



**RESPECT IS A  
TWO-WAY STREET,  
IF YOU WANT TO GET IT,  
YOU'VE GOT TO GIVE IT.**

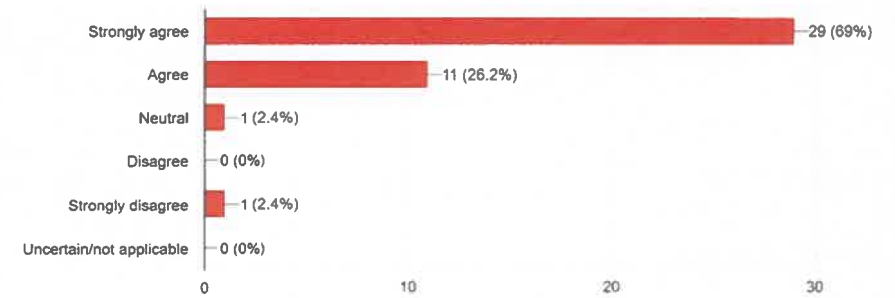
### I feel supported by the Board of Directors.

42 responses



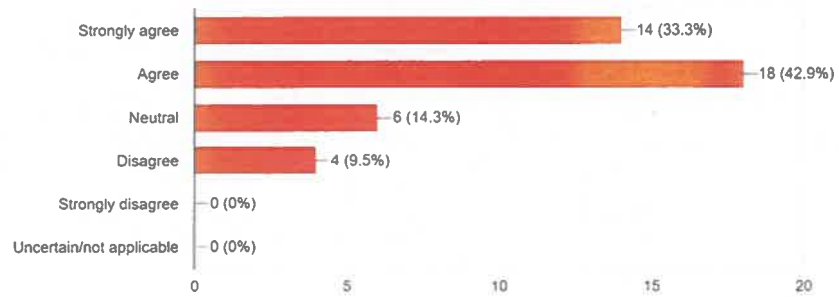
### I feel supported by the Deputy Chief.

42 responses



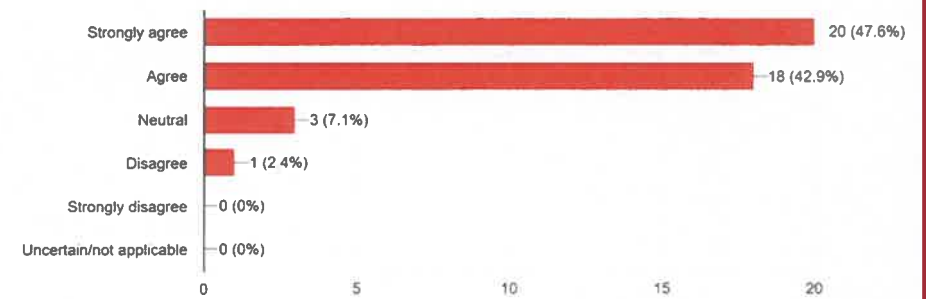
### I feel supported by the Fire Chief.

42 responses



### I feel supported by my Direct Supervisor.

42 responses



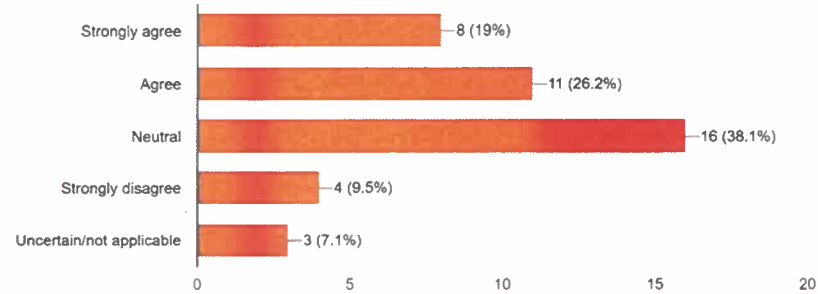


WORK LIFE



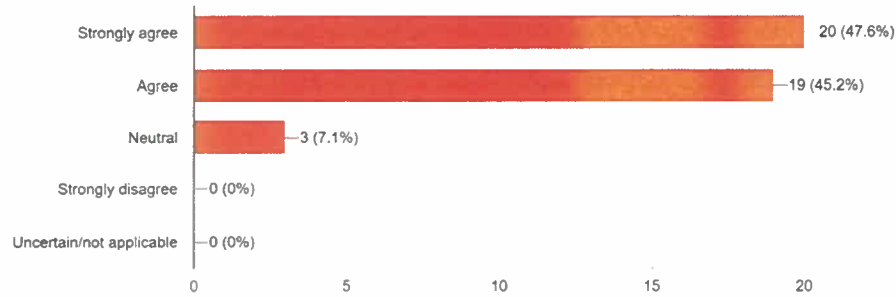
### Discipline is applied consistently.

42 responses



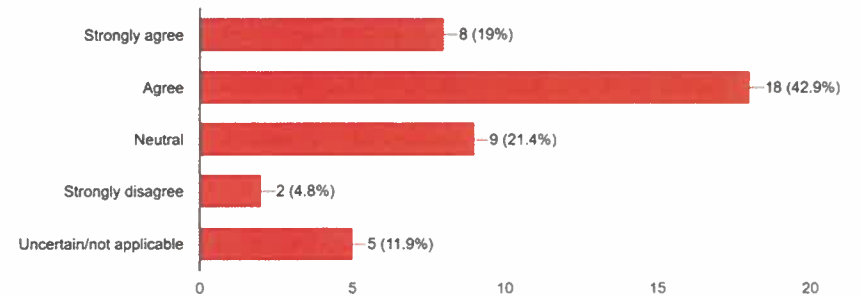
### I understand the policies on acceptable behavior.

42 responses



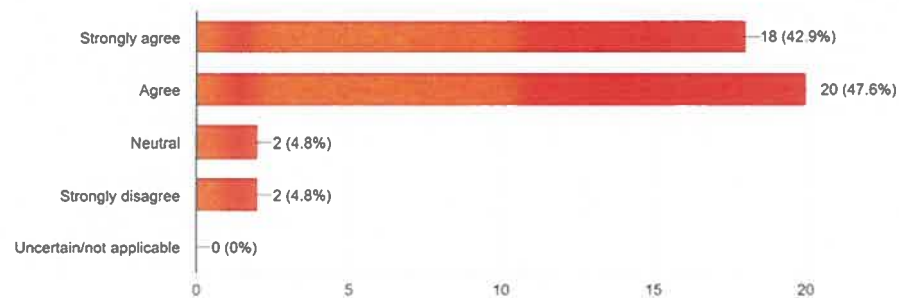
### Employee termination decisions are fair.

42 responses



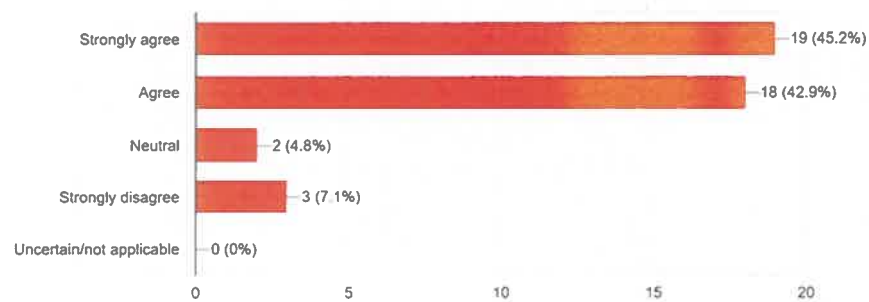
I feel valued within the organization.

42 responses



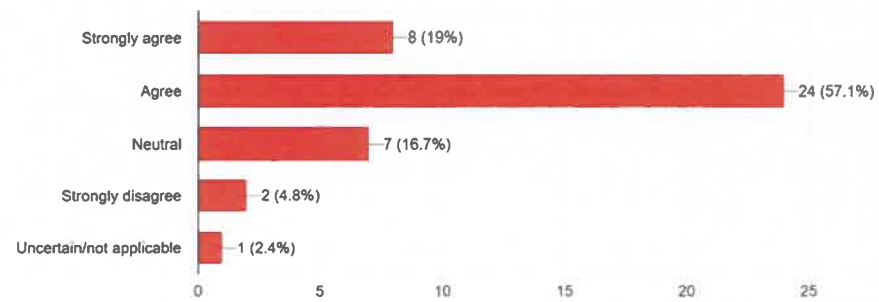
I feel like I belong to this organization.

42 responses



I feel the current morale of the organization has improved over the past year.

42 responses





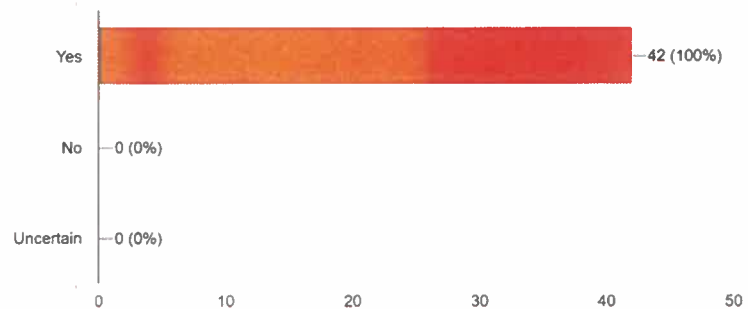


TRAINING,  
POLICIES &  
PRACTICES



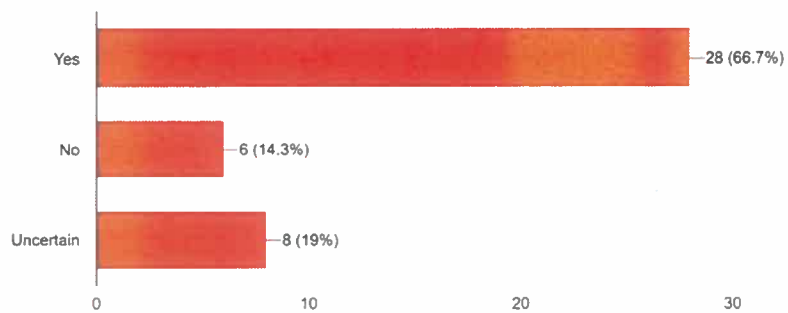
I know where to go if I have a question about the policies at Aspen Fire.

42 responses



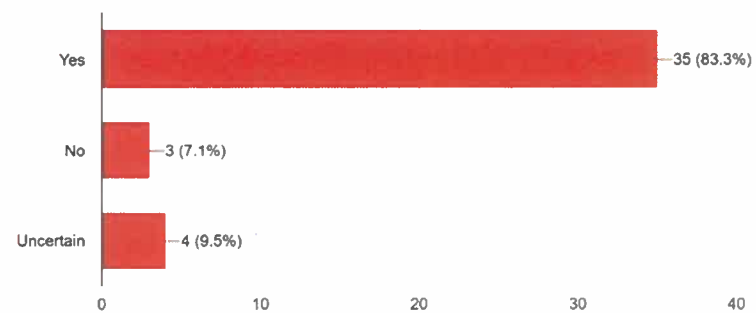
I know the procedure to file a grievance.

42 responses



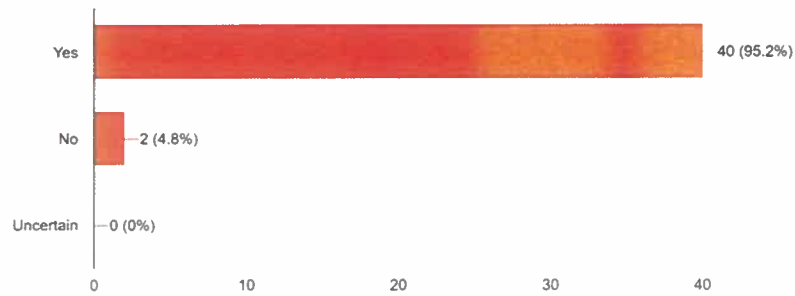
I have been offered training on appropriate workplace behavior at Aspen Fire within the past 5 years.

42 responses



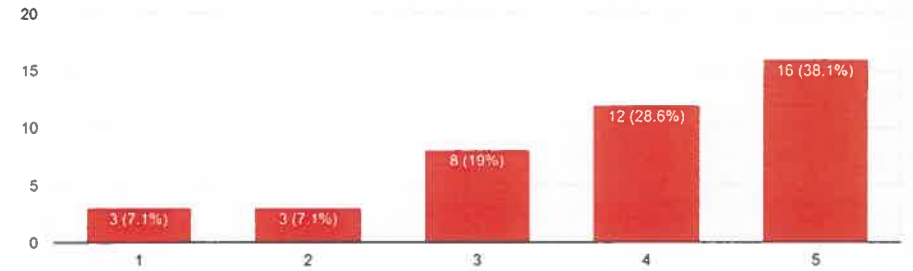
I receive training required to stay up to date on firefighting safety and best practices.

42 responses



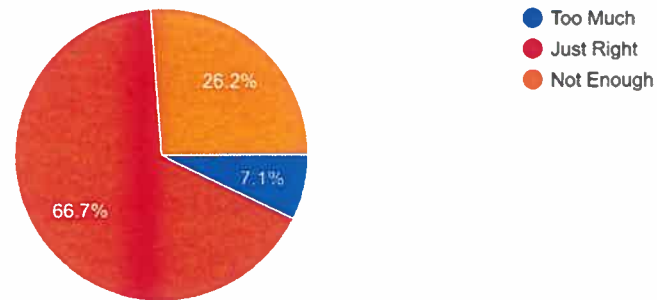
How satisfied are you with the amount of job related training and education provided to you in the past year?

42 responses



How do you feel about the amount of training and education provided over the past year?

42 responses



## What training do you think is necessary for Aspen Fire to provide in the next six months?

### TOP 5 TOPICS:

- Fire (General / Live Burn / Fire Attack (15)
- Apparatus Familiarization / Driving / Engineering (6)
- No Preference / More of the same thing / Content with current training (6)
- EMS (5)
- Fire Prevention: Fire Life Safety Educator II, Fire Officer or Juvenile Firesetter Intervention / Smoke heat alarm training (4)

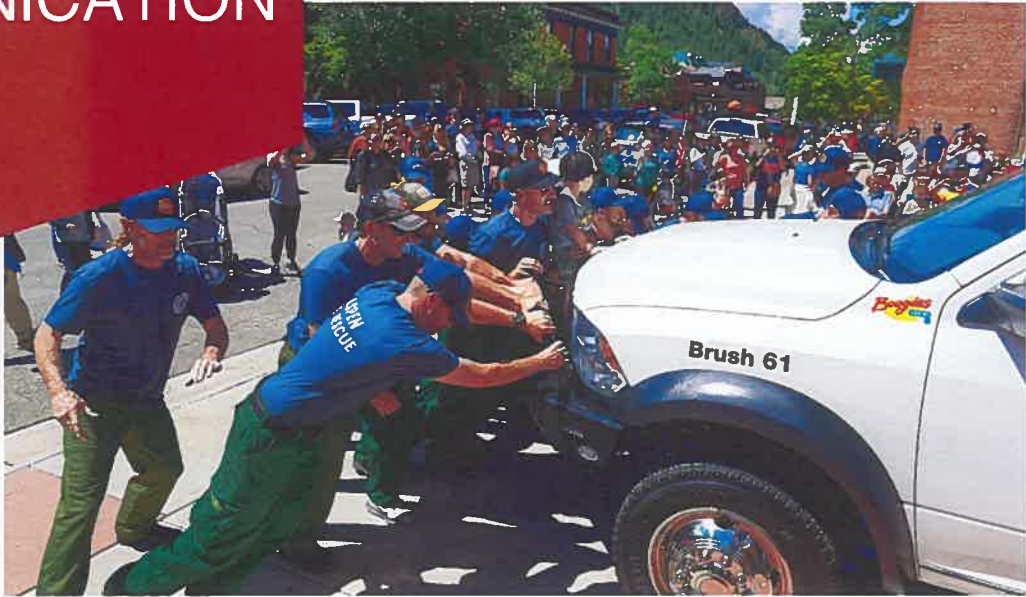
## What training do you think is necessary for Aspen Fire to provide in the next six months?

### OTHER TOPICS:

- Auto Accidents / Extrication (3)
- Scenario Based / Evolutions (3)
- Rescue: Rope / Technical / Confined Space / High Angle (3)
- Large Department / Large Scale Training (3)
- Training with Other Agencies & Airport (3)
- Communication / Leadership (2)
- N/A or Didn't Know (2)
- Basic Skills (1)
- Radio Communication (1)
- Wildfire (1)
- Less Training (1)

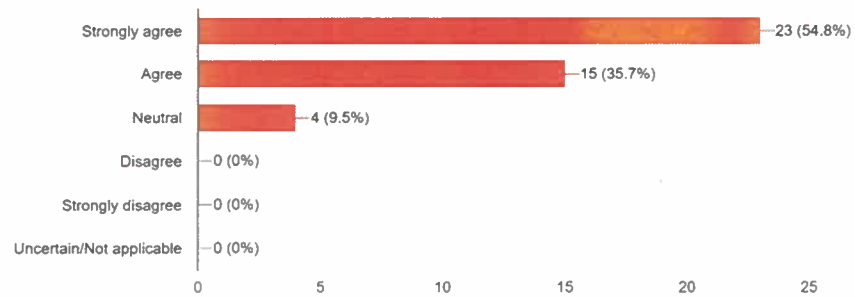


# COMMUNICATION



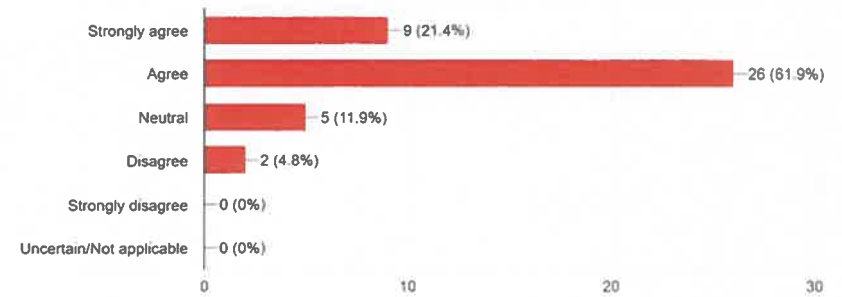
I feel comfortable reaching out to my supervisor with questions and/or ideas.

42 responses



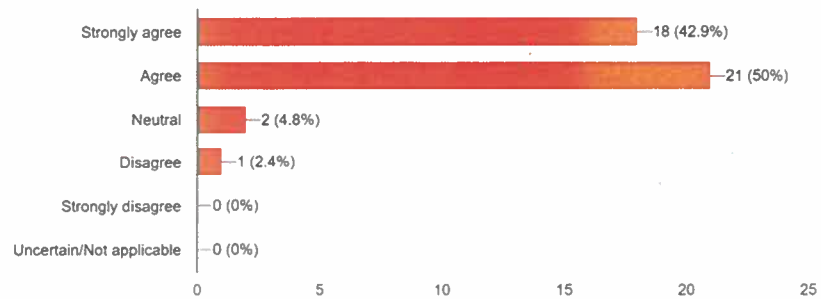
I receive all the information I need to fill my role effectively.

42 responses



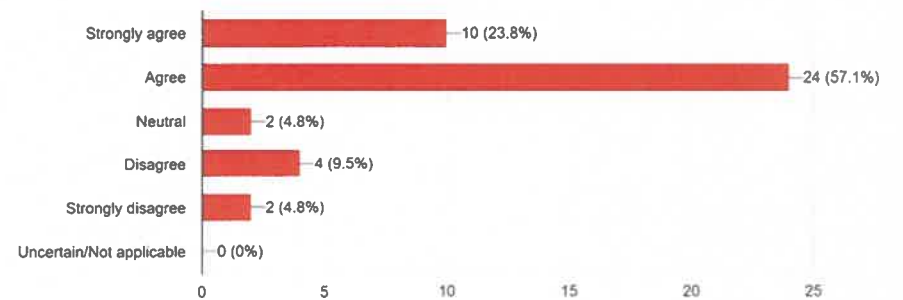
My supervisor is responsive to my questions and/or ideas.

42 responses



There is open and honest two-way communication here

42 responses

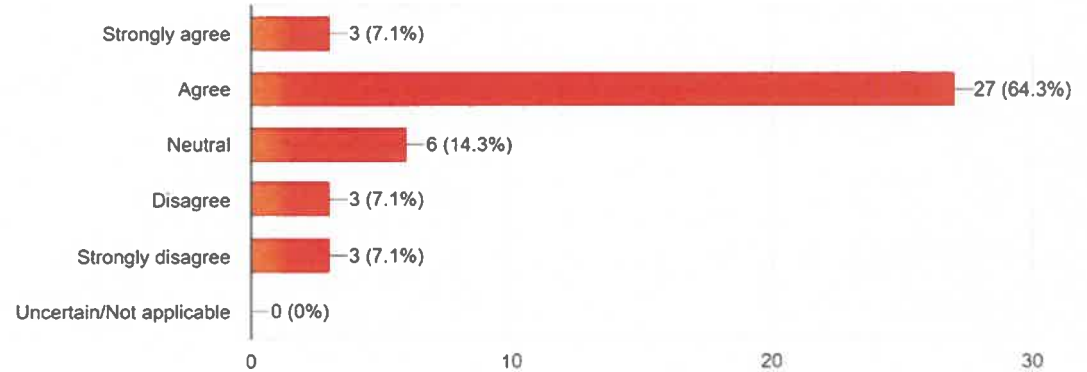


**WE ARE STRONGER  
WHEN WE LISTEN &  
SMARTER WHEN WE  
SHARE.**

*Rania Al-Abdullah*

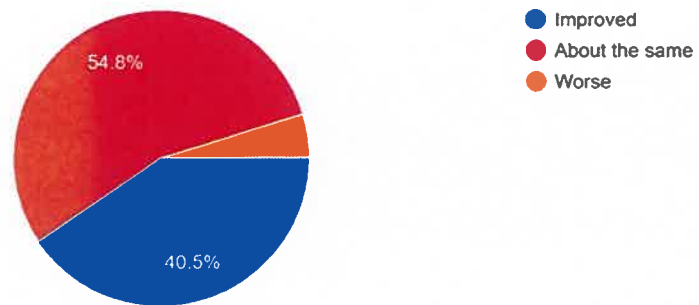
I am satisfied with communication within the department.

42 responses



How do you feel the communication has been in the past six months?

42 responses





# HOW DO YOU FEEL THE COMMUNICATION HAS BEEN IN THE PAST SIX MONTHS?

Members were asked to explain their answer to the question.

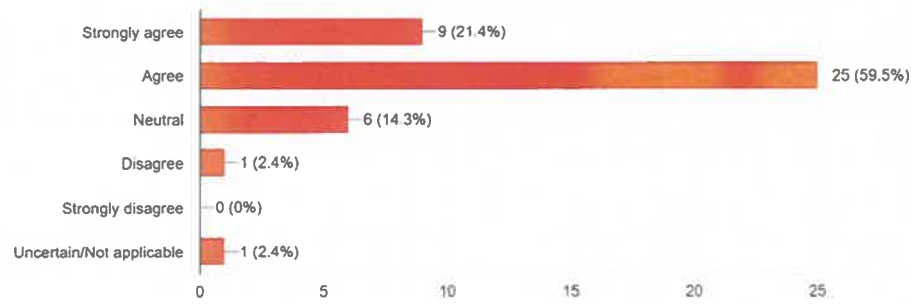
41 responses were received and identified by:

➔	Positive	61%
➔	Neutral	15%
➔	Constructive Criticism	24%



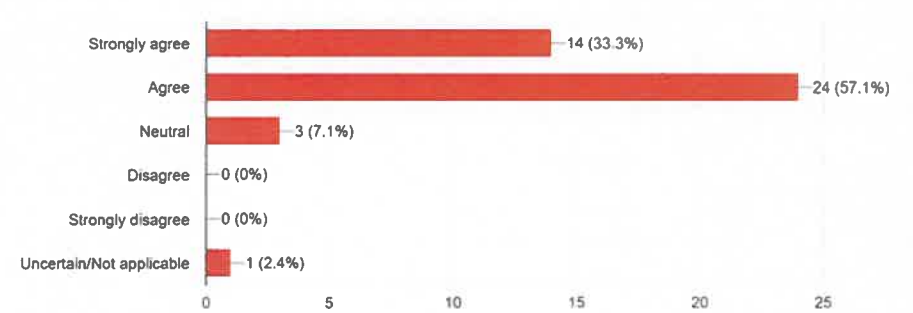
I receive timely responses to my emails, phone calls, requests and questions from the Leadership Team.

42 responses



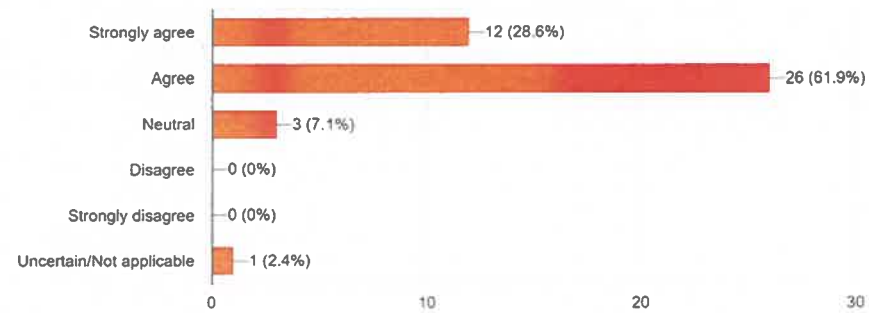
I receive timely responses to my emails, phone calls, requests and questions from my Direct Supervisor.

42 responses



I receive timely responses to my emails, phone calls, requests and questions from the Administrative Team.

42 responses

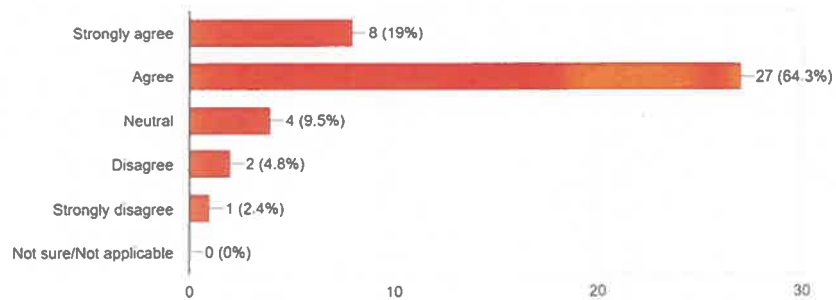




LEADERSHIP

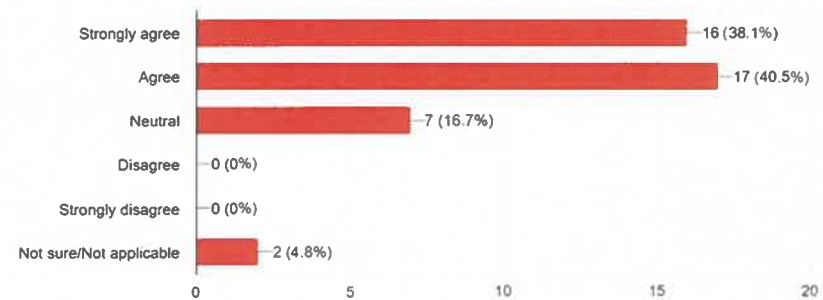
### I trust the decisions that Leadership makes.

42 responses



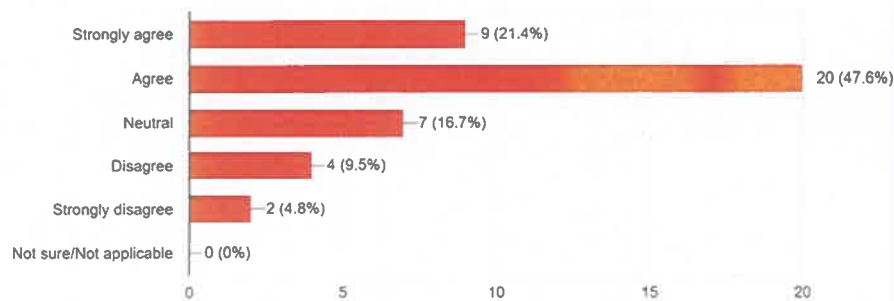
### Leadership would take appropriate action on reports of harassment or discrimination.

42 responses



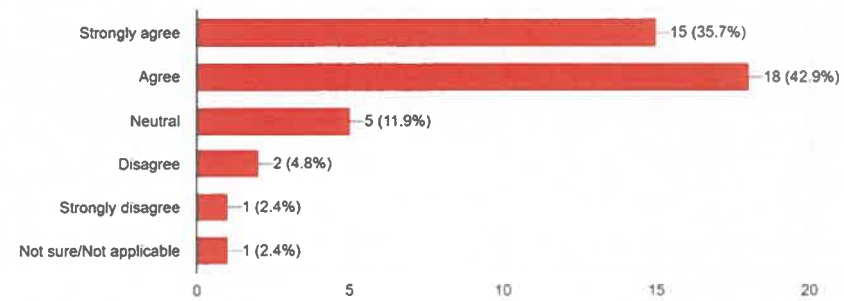
### Leadership decisions are open and transparent.

42 responses



### I can talk openly to Leadership without fear of retaliation.

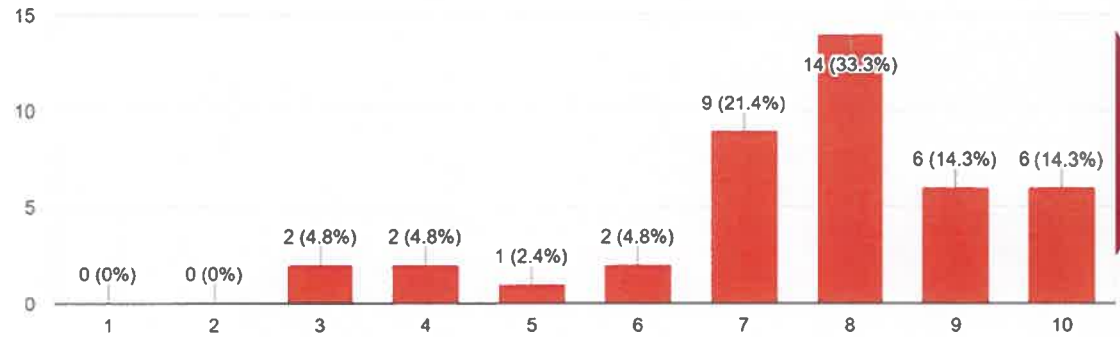
42 responses



“  
**If your actions**  
*inspire others*  
 to dream more, learn more,  
**TO DO MORE AND BECOME MORE,**  
*you are a*  
**LEADER.**  
 ”

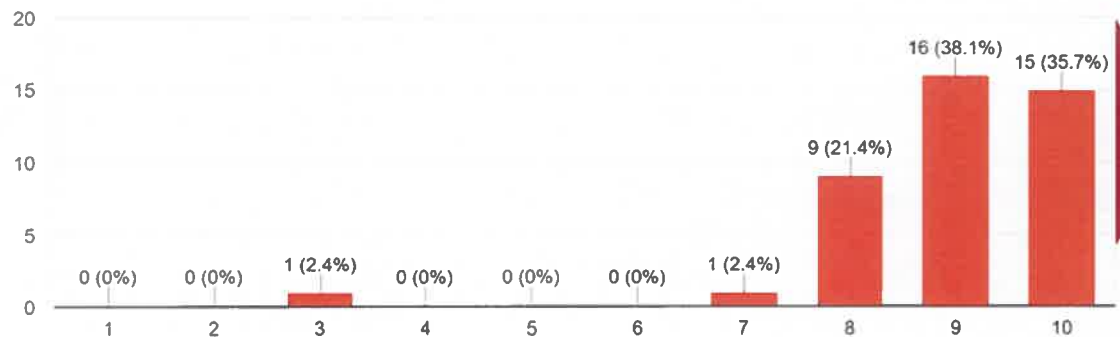
How would you rate the performance of the Fire Chief in the past 12 months.

42 responses



How would you rate the performance of the Deputy Fire Chief in the past 12 months.

42 responses





WORK ENVIRONMENT



# OVERALL, HOW SATISFIED ARE YOU WITH THE WORK ENVIRONMENT (PHYSICAL AND EMOTIONALLY) AT ASPEN FIRE?



Members were asked to explain their answer to the question.

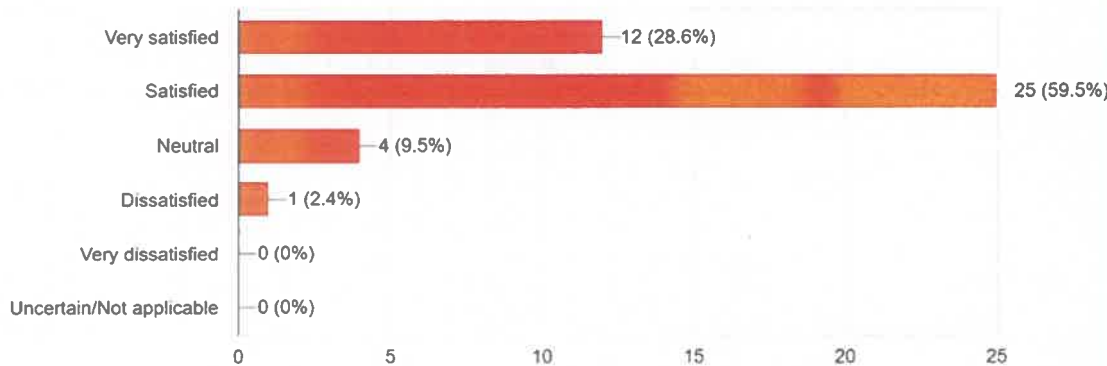
40 responses were received and identified by:

Positive	75%
Neutral	10%
Constructive Criticism	20%

**\*\* Note that two different responses included positive feedback and constructive criticism, thus the percentage comes out to 105%**

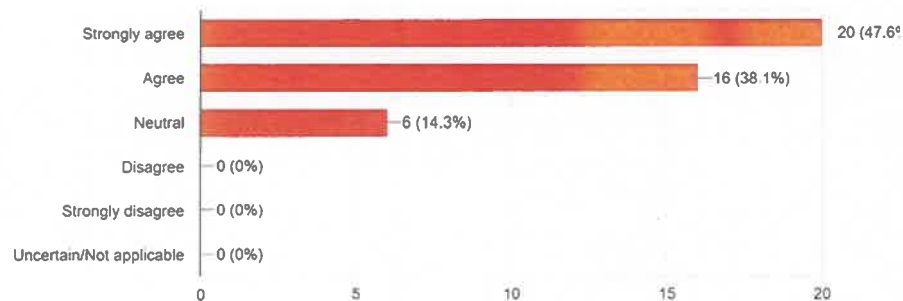


42 responses



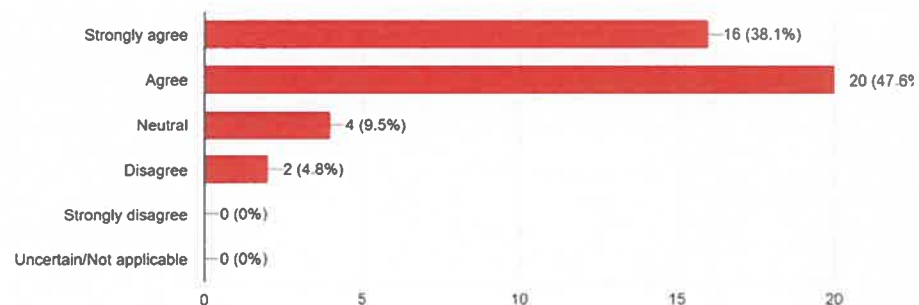
I would feel comfortable reporting an incident I felt was unethical.

42 responses



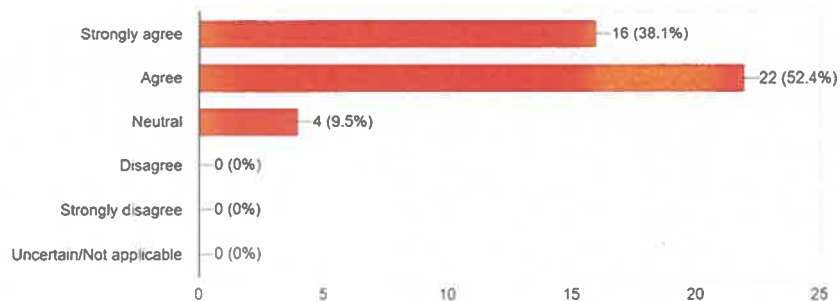
Aspen Fire has a welcoming environment.

42 responses



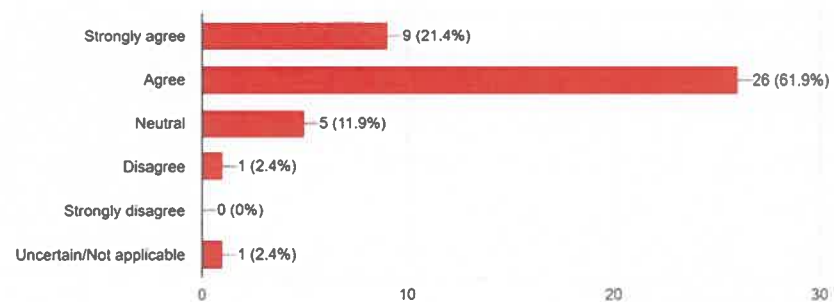
Aspen Fire provides a healthy and safe working environment for members.

42 responses



Those within Aspen Fire have a clear understanding of what is appropriate workplace behavior.

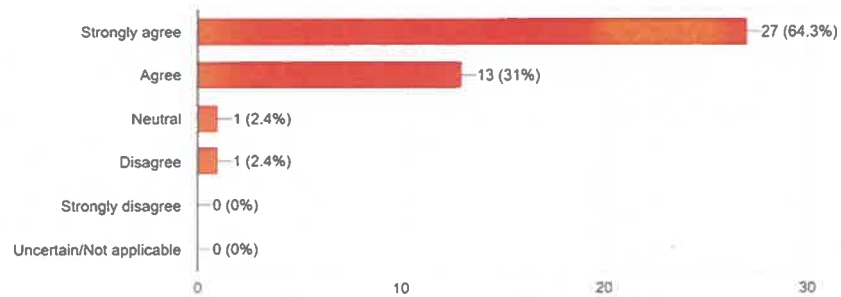
42 responses





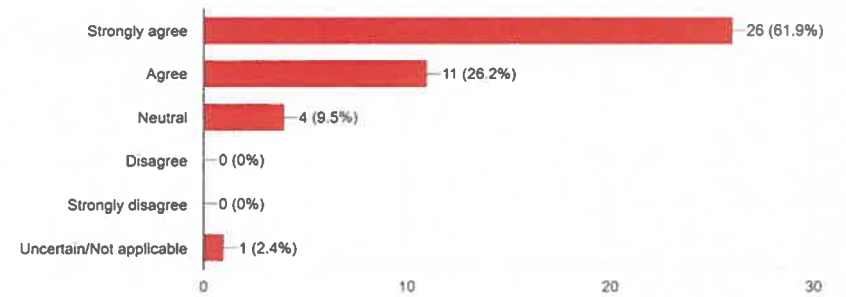
I feel proud to tell people where I work/volunteer.

42 responses



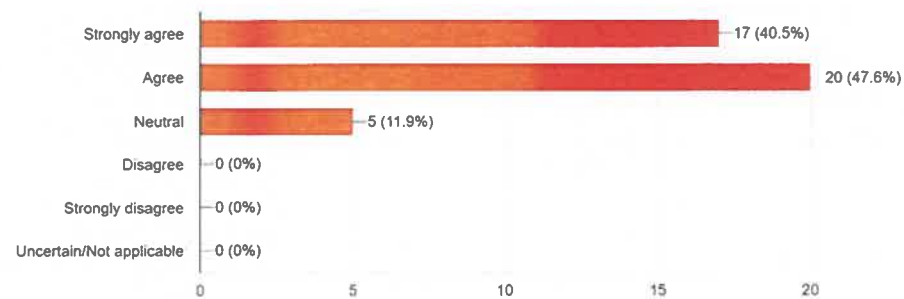
I see myself working/volunteering here in two years.

42 responses



I have the materials, technology and equipment to do my job.

42 responses



# WITHIN THE PAST YEAR, HAVE YOU PERSONALLY EXPERIENCED OR PERSONALLY WITNESSED ANY OF THE FOLLOWING:



## Discrimination

1

Member answered that they had personally experienced or personally witnessed.

They reported it, but were dissatisfied with response/outcome received from reporting



## Sexual Harassment

1

Member answered that they had personally experienced or personally witnessed.

They reported it, but were dissatisfied with response/outcome received from reporting



## Bullying / Hazing

6

Members answered that they had personally experienced or personally witnessed.

No one reported it. Reasons stated for not reporting:

(2) Knew it wouldn't do any good

(1) Uncertain

(1) Felt nothing constructive would come from it.

(1) Didn't want to make effort

(1) Seems like tolerated behavior of individual by leadership and don't feel comfortable reporting

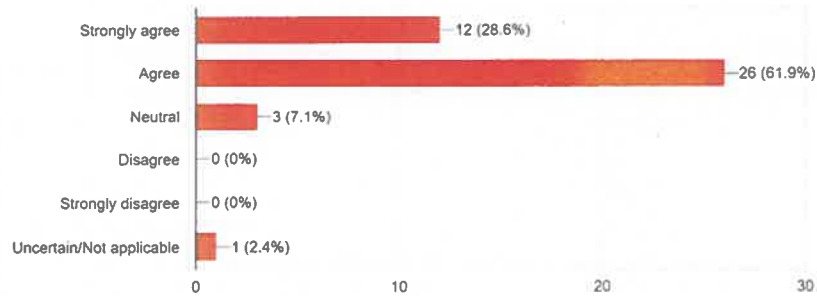


WORKPLACE  
SAFETY



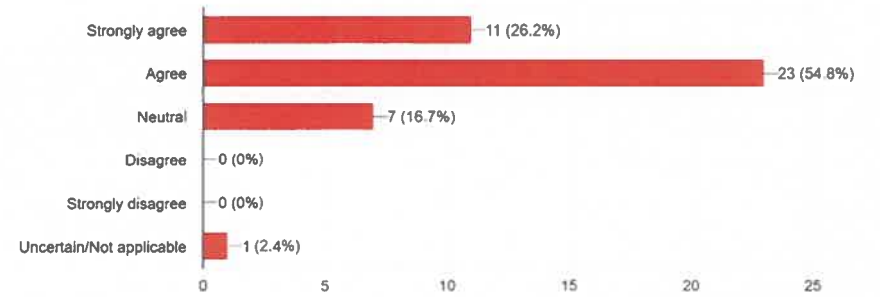
I have been trained in emergency procedures at Aspen Fire.

42 responses



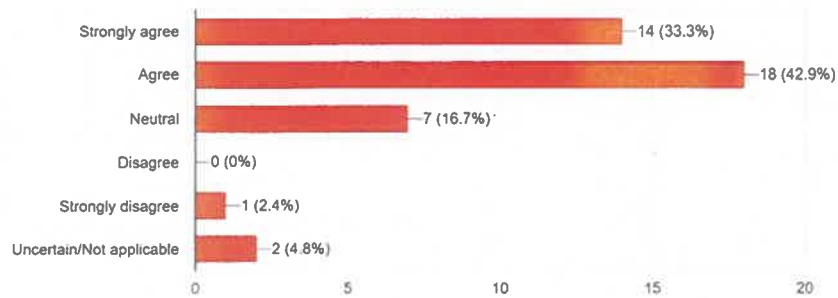
The safety training at Aspen Fire is up to date and appropriate.

42 responses



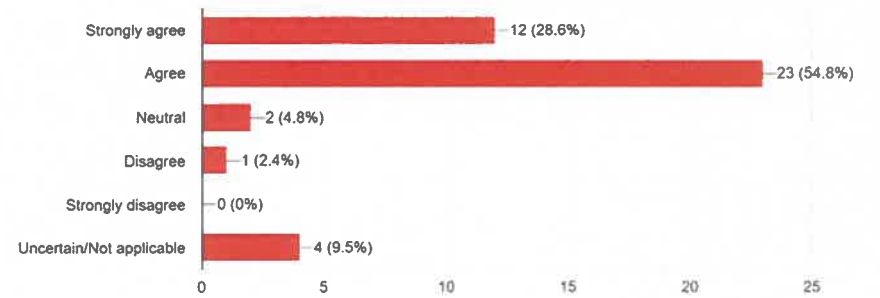
The equipment at Aspen Fire is up to date and appropriate.

42 responses



I have been trained on the use of the equipment at Aspen Fire.

42 responses



**SUGGESTIONS OR IMPROVEMENTS YOU WOULD LIKE TO PROPOSE TO ENHANCE SAFETY IN THE WORKPLACE?**

**Building security system**

**More Staffing**

**Have the bunk rooms located closer to the apparatus.**

**Apparatus: Replacement of some fleet, modernize the rescue vehicles, faster repairs and to higher standard**

**Safety Group**

**Training: Mayday, more mandatory training, skills and accountability, small scene hazards and discuss before exposure**

# WHAT COULD BE DONE TO ENHANCE YOUR SAFETY IN YOUR ROLE?

## TRAINING

Sign off on all apparatus, including prevention for use at public events

Awareness of OSHA guidelines, in addition to the safety protocols for fire scene response from a fire investigative aspect.

Continued training for volunteers.

Continue updated all hazards training

Better training for us all, especially from outside agencies/companies.

More time at the station

More and better training! Newer equipment throughout the department not just new engines...

We always say "everyone is a safety officer", perhaps some more detailed training for everyone regards what that actually means would be appropriate.

## EQUIPMENT

Rescue gear alternative to turnouts.

Provide wedges, additional tools, accessories for PPE as requested beyond what is now supplied

Webbing to carry



# WHAT COULD BE DONE TO ENHANCE YOUR SAFETY IN YOUR ROLE?

## STAFFING

Have 3-4 person companies.

Add personnel in stations. Put officers on each engine

More time off and more line staff

Provide more personnel on apparatus/on duty

More staffing to allow officer on scene to focus on their role,  
allowing for better scene safety and personal safety

There should be a qualified and certified fire officer on each apparatus. I do not feel safe  
with the low level of combined training/certification that comprises a fire company at  
Aspen Fire

## SECURITY

Building security system

Tighter security for the buildings and not leaving all the doors open  
all the time



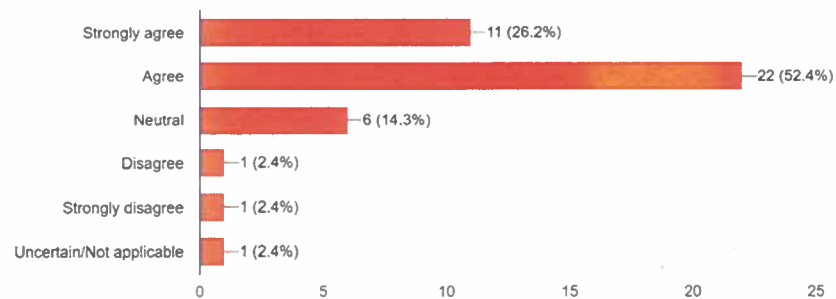
**BENEFITS**





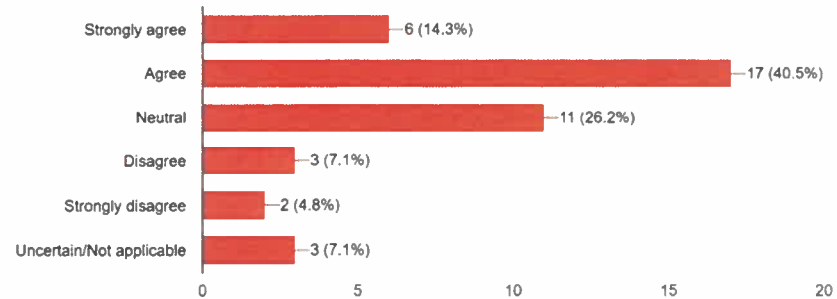
### Aspen Fire provides me with a competitive benefits package.

42 responses



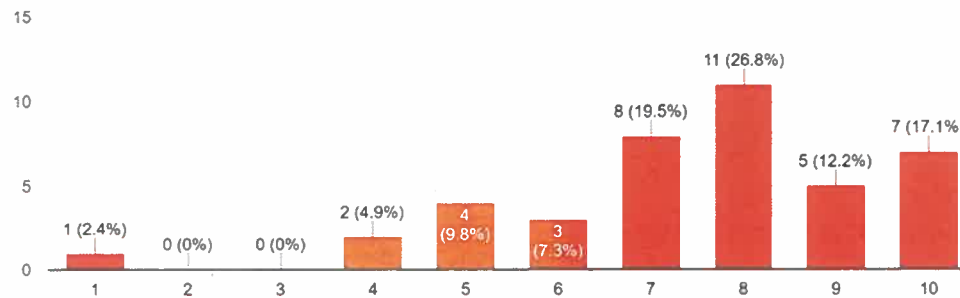
### I am compensated fairly for the service I provide in the community.

42 responses



### How satisfied are you with the benefits package provided by the District?

41 responses





# What are the top 3 benefits you appreciate the most?

40 members answered this question.



**Health/Dental/Vision Insurance (22)**



**Retirement (401a/457b/FPPA/LOSAP) (13)**



**Fitness Wellness Allowance (13)**



**Parking (12)**

# Top Benefits By Classification

## Administration / Prevention / WCAF / Career

Health/  
Dental / Vision  
Insurance

Retirement

PTO

Fitness  
Wellness  
Allowance

## Volunteers

Health/  
Dental / Vision  
Insurance

Parking

Fitness  
Wellness  
Allowance

Retirement

# What other benefits would you like to see provided?

## Administration / Prevention / WCAF / Career

Salary Increases

Increased PTO

Comp Time

Maternity / Parental Leave

- Extended Health Leave
- Additional Training
- Flexible Work / Remote Work
- Better Vision/Dental Insurance
- Increased Retirement
- Longevity Pay
- Cancer Screening
- ARC Family Pass
- Mental Health & Substance Abuse Assistance
- Ski Pass

## Volunteers

Better Family Option for Healthcare

Ski Pass

- Increased Retirement
- Property Tax Relief
- Increase Uniform Allowance
- Financial Compensation for additional shifts
- Housing

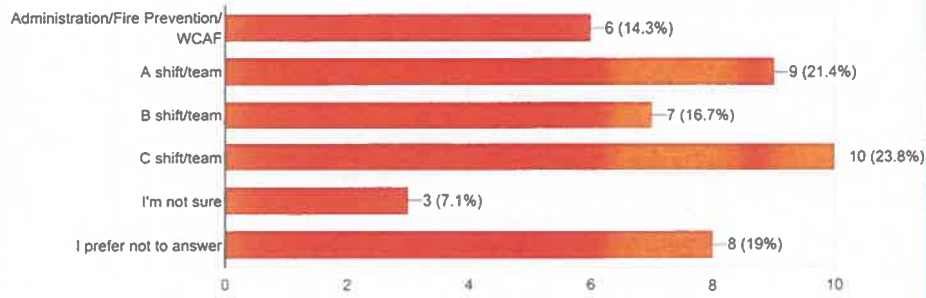


DEMOGRAPHICS



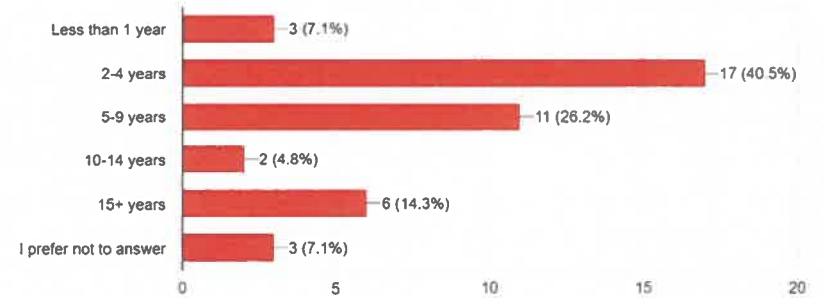
### What shift/team do you work on?

42 responses



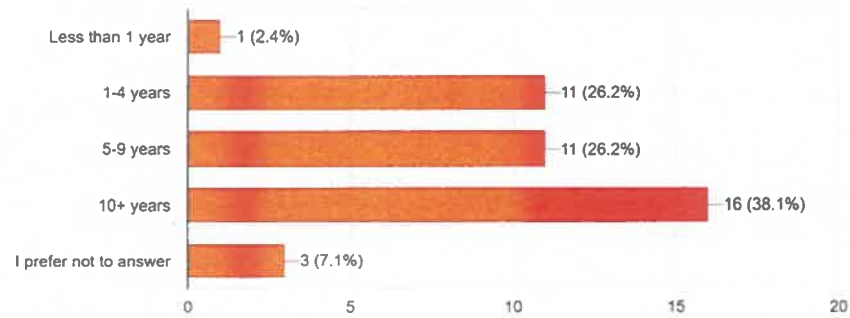
### Please indicate your length of service with Aspen Fire.

42 responses



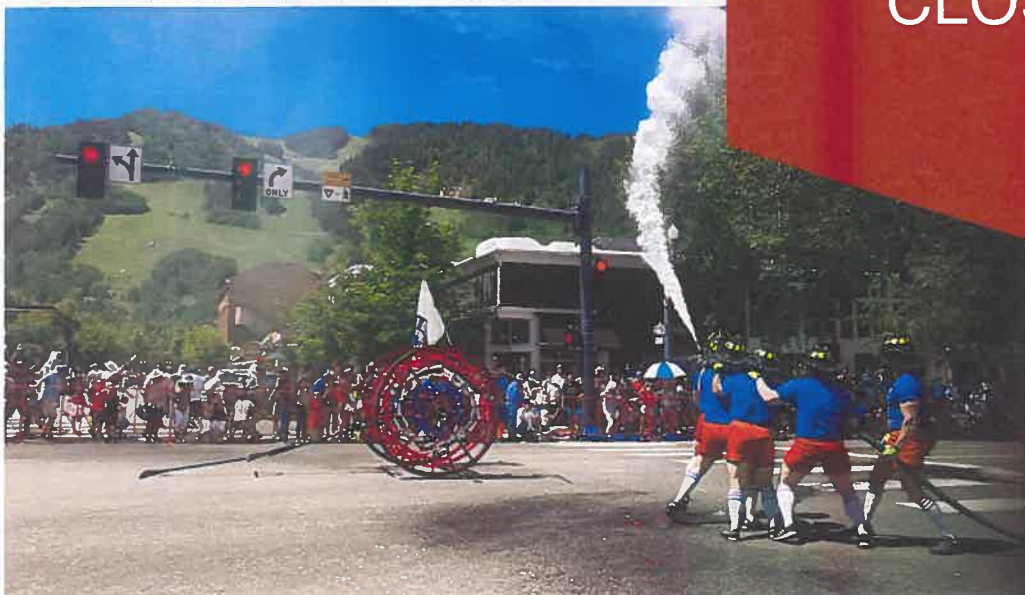
### How many total years have you been involved in the fire service industry?

42 responses





CLOSING





# What one thing is Aspen Fire doing well right now?

- ✓ **Response and Service Provided (9)**
- ✓ **Leadership (6)**
- ✓ **Training (6)**
- ✓ **Camaraderie (4)**
- ✓ **Improving and Growing Department (4)**
- ✓ **Communication (2)**
- ✓ **Volunteers (2)**

## OTHER COMMENTS:

- Being open minded to change/growth
- Setting bar high
- Right People
- Interagency Relationships
- Transition to professional, combination department
- Career growth
- Housing
- Community Involvement





# **If Aspen Fire could do one thing to improve the culture, what would it be?**

- ✓ **Events and Group Activities**
- ✓ **Training / Team Building**
- ✓ **Increase Staffing**
- ✓ **Transparency**
- ✓ **Committees, Involve Others**
- ✓ **Bring back old traditions / Maintain History**
- ✓ **Accountability / Take Ownership**
- ✓ **Remote Work**
- ✓ **Recruitment**
- ✓ **In-House Academy**
- ✓ **Mentorship**
- ✓ **Work life balance**
- ✓ **Trust people to do their job**
- ✓ **Hold everyone to the same standard**



# What programs could be put in place to help you carry out your duties in 2024?

- ✓ More Staffing
- ✓ Training
- ✓ Leadership Program / Courses
- ✓ Wildfire Programming
- ✓ Community Risk Program
- ✓ Solution for False Alarms
- ✓ Community Outreach
- ✓ Pay for Wildland
- ✓ Fire Life Safety Program
- ✓ Shift changes being later or in evenings
- ✓ In-House Mini Fire Academy for Probies



# What tools could be purchased to help you carry out your duties in 2024?



## Equipment / Tools

Fog nails, thermal imager, door prop, roof prop, tiller, station paging with lights, swiftwater gloves, wedges, rubber straps for helmets, better PFDs, draft commander trailer



## Technology / Software

HR software, improved technology within station and apparatus, improvements to Emergency Reporting and streamline CAD items with dispatch, starlink on each apparatus



## More Staffing

More staff, increase training division, fleet and facilities assistant



## Apparatus

Newer apparatus for outlying stations, armored rescue vehicle, two new rescues, electric vehicles, trucks to transport volunteers to incidents



## Training Facilities



## Fire Prevention Prop



## Storage



## Wildfire Mitigation Tools



## Dedicated Fire / EMS Dispatch



## Grills



## Step Stools



# What service enhancements could Aspen Fire provide our community within 2024 and beyond?

- ✓ More Staffing
- ✓ Wildfire Mitigation
- ✓ Fire Prevention Education
- ✓ More Community Events
- ✓ Community CPR Classes
- ✓ Wildland Crew
- ✓ Community Risk Reduction
- ✓ Community CERT program
- ✓ Electric Vehicles/Bikes
- ✓ Armored Rescue Vehicle
- ✓ EMS Response
- ✓ Program for High School Students
- ✓ False Alarm Accountability



# What could be done to make your time here more fun?

- ✓ **Events / Picnics with Families**
- ✓ **Dinners / Dinners Out /Preparing Dinners**
- ✓ **Group Outings / Team Building**  
Skiing, biking, hiking, paddle boarding, etc.
- ✓ **Move Night**
- ✓ **Drawings / Contests**
- ✓ **Group Workout Nights**
- ✓ **BBQ Fridays**

## OTHER COMMENTS:

- Community Puzzle
- Vacation Getaways
- Athletic Teams/Events
- Community Involvement
- Many members commented they are happy with events we do

# IS THERE ANYTHING ELSE YOU WANT TO SHARE?

42 responses were received:

47% had nothing further to share

17% feel supported by leadership, enjoy working at Aspen Fire, appreciative and grateful

36% had constructive criticism in regards to increasing salaries/benefits, investing in employees/volunteers, more staffing, training and increase readiness and motivation



# HOW HONEST WERE YOU IN COMPLETING THIS SURVEY?

4 responses were received:

Completely 83%

Mostly (I have some concerns about confidentiality) 12%

Not completely (I have concerns about confidentiality) 2%

This is all that has come to mind at the moment. I'm sure there is more given certain situations. 2%





# THANK YOU

## FOR YOUR PARTICIPATION

Your participation and feedback is extremely appreciated. If you would like to discuss this survey, please feel free to contact Nikki Lapin to set up a date/time.



## September 2023 Update



Grant Name	Due	\$ Ask	Match/ other info	Status
<b>BLM Community Fire Assistance</b>	8/11/23	\$10,000	Continuation/ extension of willoughby fire break	<b>Awarded</b>
<b>CSFS FRWRM</b>	10/18/23	TBD	50% match required	<b>in-progress</b>

- **Outreach & Education:**

- **Community Event: “All Things Wildfire” on 8/30/23, 5:30-7P**

- ~100 live attendees, ~20 virtual
- Offered & Recorded in English & Spanish
- Surge of risk mitigation assessment requests
- Articles:
  - Pre-event article: ADN, “Lahaina Fire has Aspenites asking questions”  
[https://www.aspendailynews.com/news/lahaina-fire-has-aspenites-asking-questions/article\\_d7df8e3e-4645-11ee-af50-5b4bed9dbbee.html](https://www.aspendailynews.com/news/lahaina-fire-has-aspenites-asking-questions/article_d7df8e3e-4645-11ee-af50-5b4bed9dbbee.html)
  - Post-event article, AT, “Lahaina Fire prompts Aspen area emergency responders to prepare community for fire”  
<https://www.aspentimes.com/news/lahaina-fire-prompts-aspen-area-emergency-responders-to-prepare-community-for-fire/>
  - Post-event article: ADN, “Aspenites ask fire experts burning questions”  
[https://www.aspendailynews.com/news/aspenites-ask-fire-experts-burning-questions/article\\_c4b6c4d4-47db-11ee-bf4e-b30d27786d1c.html](https://www.aspendailynews.com/news/aspenites-ask-fire-experts-burning-questions/article_c4b6c4d4-47db-11ee-bf4e-b30d27786d1c.html)
- 8/24/23 Opinion in ADN & AT by Rick Balentine, “Maui Wildfire Hits Home”  
[https://www.aspendailynews.com/opinion/maui-wildfire-hits-home/article\\_a424ea90-4261-11ee-b35a-d7ab6d0fbd77.html](https://www.aspendailynews.com/opinion/maui-wildfire-hits-home/article_a424ea90-4261-11ee-b35a-d7ab6d0fbd77.html)
- 9/1/23 Opinion in ADN Angie Davlyn, RFV Wildfire Collaborative: “Wildfire on our Minds”  
[https://www.aspendailynews.com/opinion/wildfire-on-our-minds/article\\_fb2acdbc-48a8-11ee-9bf0-83401a26aa1b.html](https://www.aspendailynews.com/opinion/wildfire-on-our-minds/article_fb2acdbc-48a8-11ee-9bf0-83401a26aa1b.html)

- **Projects**

- Top 25 priority list created; cost estimated \$977K

### Community Chipping:

Completed	
Brush Creek Village	July 17
Mountain Valley	July 24
Castle Creek Caucus	July 31

# WCAF Board Meeting Update – September 2023

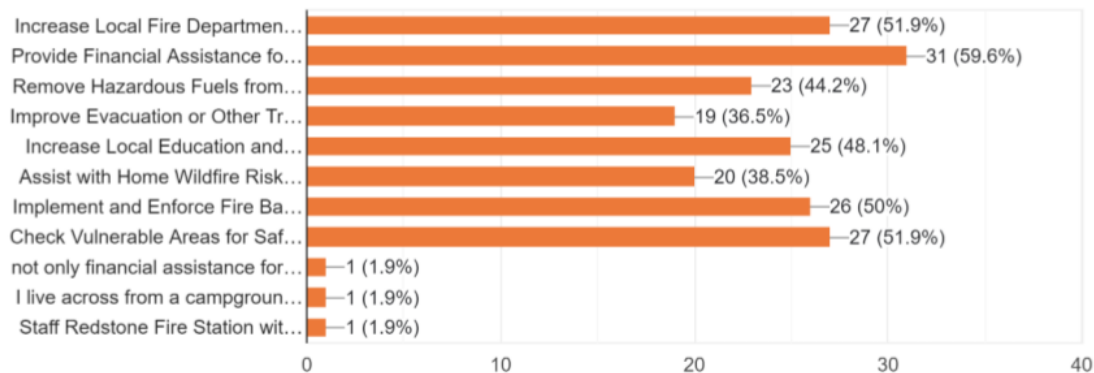
Meadowood	August 7
<b>Scheduled</b>	
W. Buttermilk	September 25
Smuggler/ Red Mountain	October 9
Starwood	October 16
Five Trees & Highlands	October 23
Doolittle HOA/ Water Department	October 30

Other:

## A few noteworthy excerpts: Pitkin County CWPP Survey 2023

What would you like to see the county and local fire districts do in the future to better protect people and infrastructure from future wildfires?

52 responses



What would you like to see the County and local fire districts do in the future to better protect people and infrastructure from future wildfires?

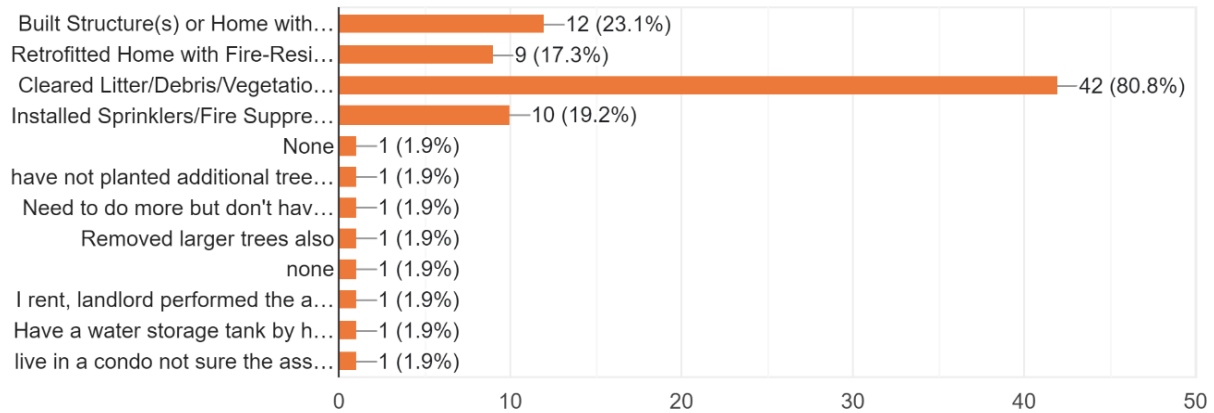
- Increase local fire department funds to adequate staff departments and pursue projects
- Provide financial assistance for hazardous fuels mitigation/removal
- Remove hazardous fuels from public spaces and roadways
- Improve evacuation or other transportation routes
- Increase local education and encourage residents to identify evacuation routes, pursue household mitigation, and utilize emergency alert systems
- Assist with home wildfire risk assessments
- Implement and enforce fire ban ordinances and fire-resistant building codes

# WCAF Board Meeting Update – September 2023

- Check vulnerable areas for safe fire practices (campers, campgrounds, national forests, etc)
- Other

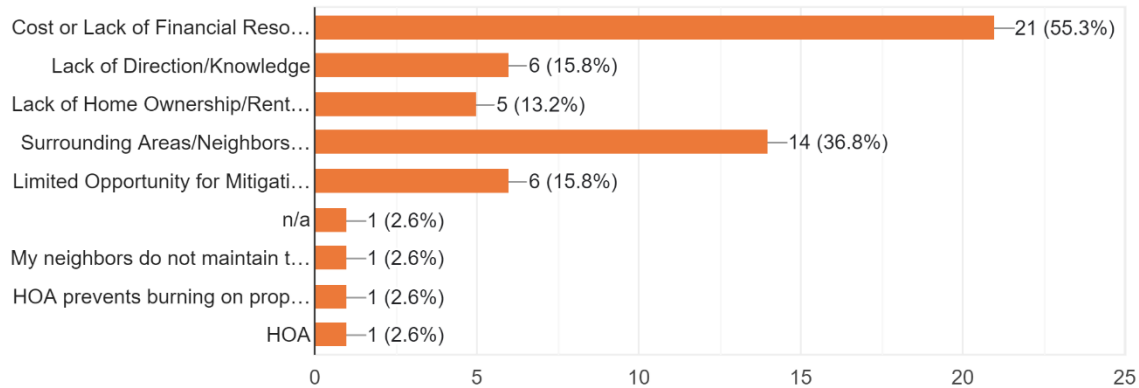
## What measures have you taken to protect your home or property from wildfire?

52 responses



## If you haven't taken measures to protect your home or property from wildfire, what are barriers to do so?

38 responses



## MEMORANDUM

**To:** Affiliated Volunteer Fire Department Employers  
Sent via email to FPPA Actuarial Contact

**From:** FPPA

**Re:** Volunteer Fire Department Actuarial Valuation Results as of January 1, 2023

**Date:** Summer 2023

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The actuarial valuation report as of January 1, 2023 for your volunteer fire department pension plan is available on the FPPA Employer Portal.

The actuarial valuation report has always played an important role as the basic source document for information regarding actuarially determined contributions and the funded status of pension plans. The Government Finance Officers Association (GFOA) recommends that state and local government finance officials and others with decision-making authority carefully review and understand their actuarial valuation report and use the information it contains to make policy decisions that ensure that pension benefits are funded in a sustainable manner. The purpose of an actuarial valuation is: 1) to determine the amount of actuarially determined contributions (i.e., an amount that, if contributed consistently and combined with investment earnings, would be sufficient to pay promised benefits in full over the long-term) and 2) to measure the plan's funding progress.

To assist you in your budgeting process for 2024 and 2025 on your volunteer fire department pension plan, please refer to the Calculated Annual Contribution amount within the Executive Summary of this report. The contribution may be achieved with a combination of your department contribution and state matching funds. However, your department is ultimately responsible for funding the plan appropriately.

FPPA's actuarial firm (Gabriel Roeder Smith) has created video presentations to assist the employer and the Volunteer Fire Pension Board in understanding the volunteer fire actuarial valuation report. You will find the video presentations on FPPA's website under the Employer Portal tab at:  
<http://www.FPPAco.org/volunteers.html>

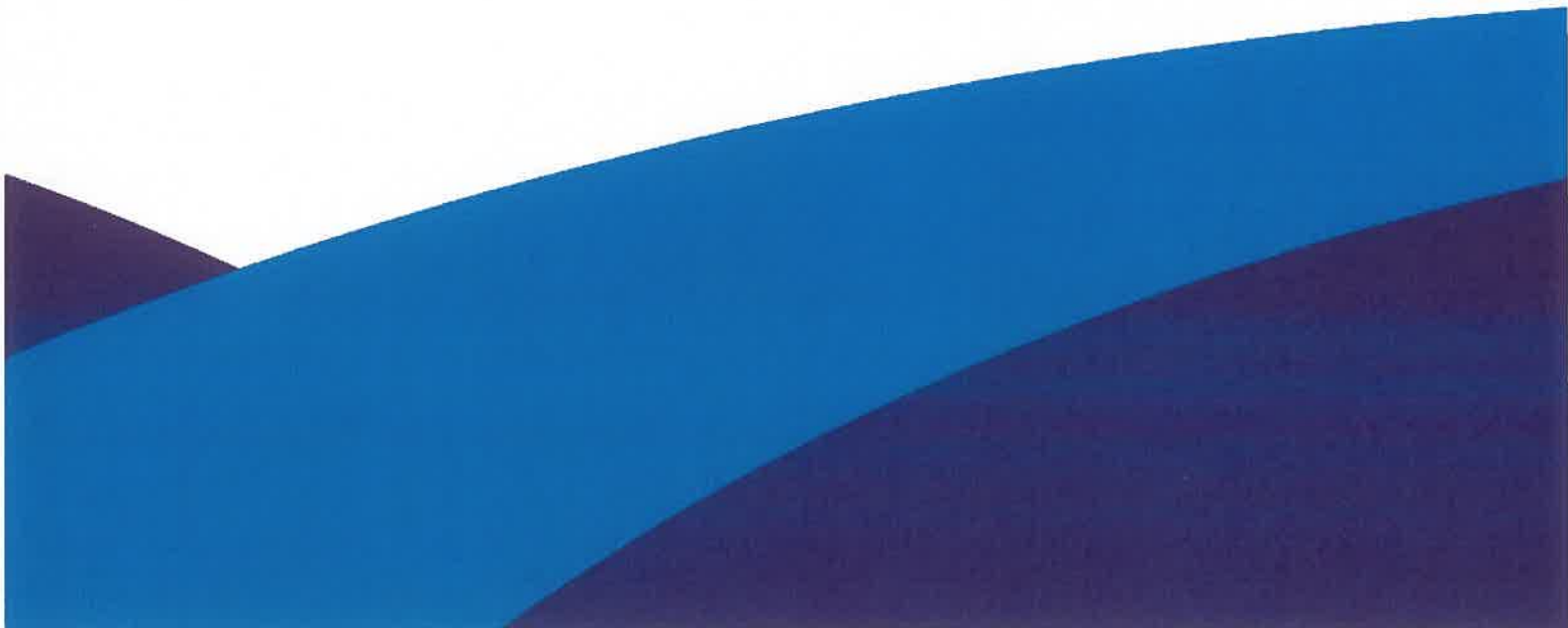
Please share this report and the video presentations with your Volunteer Fire Pension Board.

If you have any questions concerning this report, please contact FPPA at 303-770-3772 or 800-332-3772.

Note: If your Calculated Annual Contribution is \$0, you may contribute your budgeted contribution to the volunteer fire department pension plan.

**FIRE AND POLICE PENSION ASSOCIATION  
ASPEN FIRE PROTECTION DISTRICT VOLUNTEER  
PENSION FUND**

**ACTUARIAL VALUATION REPORT AS OF JANUARY 1, 2023**





To: Administrative Heads and Finance Officers of Aspen Fire Protection District;  
administered by FPPA

Date: July 2023

Subject: **Actuarial Valuation Results as of January 1, 2023**

---

This report contains the actuarial valuation results as of January 1, 2023 for your department as determined by Gabriel, Roeder, Smith & Company (GRS), actuary for the Fire and Police Pension Association (FPPA). Questions about this report should be directed to FPPA, rather than to Gabriel, Roeder, Smith & Company.

### **Financing Objectives**

This valuation was prepared to determine if the current annual assumed contributions of \$190,000 are adequate for funding the current benefits provided by the department. Contributions into the pension fund can come from two sources: contributions directly from the department and contributions from the State based on assessed property values and other formulas. The "Assumed Contribution" referred to throughout this report is the sum of the contributions from the aforementioned two sources. With the current assumed contribution amount, the UAAL will be eliminated in 8 years.

The calculated annual contribution shown in Table 3 is the sum of the normal cost, an amount available to amortize the Unfunded Actuarial Accrued Liability (UAAL), and any ongoing administrative and miscellaneous expenses that are paid out of the pension fund. The minimum contribution the department must pay is the calculated annual contribution, but not less than \$0.

### **Benefit Provisions**

This actuarial valuation reflects the provisions that were applicable to the Aspen Fire Protection District Volunteer Pension Fund as of the valuation date. The details of the actuarial calculations, based on the current benefit provisions, are described in this report. Departments are allowed to model three alternative benefit packages, if desired. If alternatives were requested, a summary of the actuarial results based on those packages is shown in Table 16. A summary of the alternatives requested is shown in Table 15. If an alternative is adopted that increases the calculated annual contribution, the new calculated annual contribution will become effective beginning January 1, 2024.

This actuarial valuation is based upon coverage data given in the required checklist, which was completed by the department, returned to FPPA, and supplied to GRS. Any changes in coverage adopted but not included in the required checklist are not reflected in the current results. Once the adopted coverage data is provided, subsequent valuation results will be reflective of the change in coverage.

## **Actuarial Assumptions and Methods**

This actuarial valuation uses the assumptions and methods that were adopted by the Board of Directors of FPPA based upon the actuary's analysis and recommendations resulting from the 2022 Experience Study and first effective in the January 1, 2023 valuations. A summary of those assumptions and methods can be found in Table 14. The mortality assumptions were updated to use the Pub-2010 Public Safety Mortality tables, projected with the ultimate rates of the MP-2020 projection scale.

Liabilities were determined under the Entry Age Normal actuarial cost method. This is the same funding method that has been used in prior years.

The results of the actuarial valuation are dependent on the actuarial assumptions used. Actual results can and almost certainly will differ, as actual experience deviates from the assumptions. Even seemingly minor changes in the assumptions can materially change the liabilities, calculated annual contribution and funding periods. The actuarial calculations are intended to provide information for rational decision making.

This report is prepared using our proprietary valuation model and related software which in our professional judgment has the capability to provide results that are consistent with the purposes of the valuation. We performed tests to ensure that the model reasonably represents that which is intended to be modeled.

This report does not include a detailed assessment of the risks of future experience not meeting the actuarial assumptions. Additional assessment of risks was outside the scope of this assignment.

The calculated employer contribution consists of the sum of three pieces: the normal cost, the amortization of the Unfunded Actuarial Accrued Liability (UAAL), and any administrative and other ongoing expenses to be paid out of the pension fund (e.g. insurance contracts). The calculated annual contribution is shown in Table 3, Item 9. The normal cost (shown in detail in Table 3, Item 1) can be viewed as the regular, ongoing cost of the plan. The UAAL is the amount by which the actuarial value of assets falls short of, or exceeds, the actuarial accrued liability for this plan. The UAAL has been amortized under a level dollar method over 20 years. The required payment to amortize the UAAL in 20 years is shown in Table 3, Item 7.

### **Assets**

Table 10, Item 2 shows the market and actuarial values of assets for this department. The actuarial value is an adjusted market value. It reflects only a portion of the excess (or shortfall) between recent investment returns and the corresponding expected returns based on the annual investment return assumption. The actuarial value recognizes 20% of the difference between the projected actuarial value and the market value at the valuation date. This smoothed average approach dampens the year-to-year fluctuations in the calculated annual contribution.



## Member Data

Member data as of January 1, 2023 was supplied by FPPA, as verified by the department. GRS did not subject the data to any auditing procedures but reviewed it and tested it for reasonableness and consistency. The member count is shown in Table 10, Item 1. This count includes members who have worked for this employer at one time, but who are now active at another employer. Your share of the benefits for such former employees is reflected in the liabilities and in the contribution calculation. The number of retirees shown includes those who retired from this employer, as well as those who retired from another employer but has service attributed to this employer. The liabilities take into account your share of the benefits for these former, active members.

## Experience

Many employers experienced a decrease in their calculated annual contribution between the 2021 actuarial valuation and this valuation. This was mainly due to actuarial gains from investment experience. The recognition of the outstanding asset gains at the prior valuation, in combination with good investment experience during 2021, was enough to offset the partial recognition of the poor investment experience during 2022 for overall investment gains on the actuarial value of assets. Table 5 details the changes in the UAAL and the calculated annual contribution since the prior valuation.

Actuarial experience is measured by comparing the expected valuation results with the actual valuation results at the valuation date. The expected valuation results are calculated as if all of the actuarial assumptions had been met.

- A Gain/(Loss) attributable to Investment Experience is realized when the pension fund assets earn over/(under) the actuarial assumed earnings rate.
- A Gain/(Loss) attributable to Membership Changes is realized when the pension fund liabilities are less/(greater) than the actuarial assumptions predicted (e.g. higher terminations, members remaining after eligible for normal retirement benefits, members not living as long as expected). See Table 14 for a description of the actuarial assumptions.
- A Gain/(Loss) attributable to Benefit Improvements is realized when benefit level improvements have been adopted since the prior valuation.

## GASB Accounting

The Governmental Accounting Standards Board (GASB) Statement No. 67, *Financial Reporting for Pension Plans* (Issued 6/2012), replaced the requirements under GASB Statement No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans* (Issued 11/1994), effective for financial statements for fiscal years beginning after June 15, 2013. GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* (Issued 6/2012), replaced GASB Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers* (Issued 11/1994), effective for fiscal years beginning after June 15, 2014. Employer reporting information for GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, is provided in a separate report.





## Tables

This report includes one executive summary and up to sixteen tables.

- The executive summary includes a condensed summary of the demographic, financial, and actuarial data.
- Table 1 is a comparison of the actuarial results of the report based on the current benefit provisions and the state match calculation if requested.
- Table 2 is a summary of the current benefit provisions and the state match calculation if requested.
- Table 3 provides the details of the development of the required contribution.
- Table 4 shows the actuarial present value of future benefits, broken down by membership category and type of benefit.
- Table 5 shows the sources of change in the calculated annual contribution since the prior valuation.
- Table 6 provides information that used to be required under the Governmental Accounting Standards Board Statement No. 25 (GASB 25) and No. 27 (GASB 27). These statements have been replaced by GASB 67 and GASB 68 and results under those standards will be provided in a separate report.
- Tables 7 thru 9 show the development of the financial information.
- Tables 10 and 11 show historical actuarial and demographic data for the department.
- Table 12 shows the current distribution of the membership by age and service.
- Table 13 shows the risks associated with measuring the accrued liability and actuarially determined contribution.
- Table 14 shows the actuarial assumptions and methods used to calculate the liabilities.
- Table 15 is a summary of the alternative benefit provisions requested, if any.
- Table 16 is a comparison of the actuarial results of the report based on the alternative benefit provisions requested, if any.
- Appendix provides definitions of several terms used throughout the report.

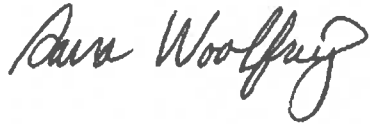
## Certification

We certify that the information included herein and contained in the 2023 Actuarial Valuation Report is accurate and fairly presents the actuarial position of the Aspen Fire Protection District Volunteer Pension Fund as of January 1, 2023.

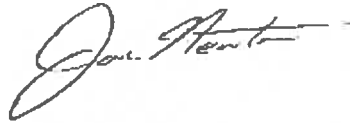
All calculations have been made in conformity with generally accepted actuarial principles and practices, and with the Actuarial Standards of Practice issued by the Actuarial Standards Board. In our opinion, the results presented comply with the requirements of the State of Colorado statutes and, where applicable, the Internal Revenue Code, ERISA, and the Statements of the Governmental Accounting Standards Board. The undersigned are independent actuaries. All are members of the American Academy of Actuaries, and are also Enrolled Actuaries. All are experienced in performing valuations for public retirement systems.



Respectfully submitted,  
Gabriel Roeder Smith & Company



Dana Woolfrey, FSA, EA, MAAA  
Senior Consultant



Joseph Newton, FSA, EA, MAAA  
Senior Consultant



Bill Detweiler, ASA, EA, MAAA  
Consultant



## Executive Summary

Item	Valuation as of January 1, 2023	Valuation as of January 1, 2021
<b>Membership</b>		
• Number of:		
- Active members	11	14
- Retired Members	49	47
- Disabled members	0	0
- Beneficiaries	4	4
- Terminated vested members	2	3
- Terminated members active in another fund	<u>0</u>	<u>0</u>
- Total	66	68
<b>Assets</b>		
• Market value	\$ 3,925,418	\$ 3,565,402
• Actuarial value	4,141,064	3,419,296
• Employer contribution for prior year	250,000	382,000
• Employer contribution for prior year minus 1	545,000	582,000
• Ratio of actuarial value to market value	105%	96%
<b>Actuarial Information</b>		
• Employer normal cost	\$ 16,711	\$ 15,728
• Normal cost per active member	1,519	1,123
• Unfunded actuarial accrued liability / (Surplus)	877,708	568,230
• Calculated annual contribution	106,027	37,952
• Assumed contribution from department	150,000	500,000
• Assumed contribution from state	40,000	40,000
• Funding period based on assumed contributions	8 years	2 years
• Funded ratio	83%	86%
• Funded ratio based on market value	78%	89%
• Is current level of contributions adequate	Yes	Yes



**Table 1 - Comparison of Actuarial Results Based on Alternate Benefit Levels**

	<u>Current Plan</u> (1)	<u>State Match Calc</u> (2)
1. Normal Retirement Benefit	\$ 750.00	\$ 300.00
2. Normal Cost	16,711	7,451
3. Present Value of Future Benefits	5,076,649	1,949,135
4. Actuarial Accrued Liability	5,018,772	1,922,995
5. Unfunded Accrued Liability / (Surplus)	877,708	(2,218,069)
6. Administrative and other ongoing expenses	16,600	16,600
7. Total Annual Calculated Contribution	106,027	(214,139)
8. Assumed Contribution	190,000	190,000
9. Funding Period Based on Assumed Contribution	8 years	0 years
10. Funded Ratio	83%	215%

## Table 2 - Actuarial Valuation Information Checklist

	Current Plan	State Match Calc	Maximum Per State Statute
1. Normal Retirement Benefit (monthly):			
a. Regular	\$750.00	\$300.00	None
b. Extended Service Amount Per Year of Service	\$37.50	\$0.00	5% of Regular, for 10 Additional years
2. Vested Retirement Benefit (monthly):			
a. With 10 to 20 Years of Service Amount Per Year of Service per Minimum Vesting Years	\$37.50	\$15.00	Pro rata Share of Regular
b. Minimum Vesting Years	10	10	20 Years
3. Disability Retirement Benefit (monthly):			
a. Short Term Disability for line of duty injury Amount payable for not more than 1 year	\$0.00	\$150.00	½ of Regular or \$225, whichever is greater
b. Long Term Disability for line of duty injury Lifetime Benefit	\$0.00	\$300.00	Regular or \$450 whichever is greater
4. Survivor Benefits (monthly):			
a. Following Death before Retirement Eligible; Due to death in the line of duty as a volunteer firefighter	\$0.00	\$150.00	½ of Regular or \$225, whichever is greater
b. Following Death after Normal Retirement	\$375.00	\$150.00	50% of Regular
c. Following Death after Normal Retirement with Extended Service Amount Per Year of Service	\$0.00	\$0.00	50% of Extended
d. Following Death after Vested Retirement with 10 to 20 Years of Service Amount Per Year of Service per Minimum Vesting Years	\$18.75	\$7.50	50% of Vested
e. Following Death after Disability Retirement	\$0.00	\$150.00	50% of Long Term
f. Optional Survivor Benefits in lieu of 4a-e Following Death before or after Retirement Eligible due to death on or off duty as a volunteer firefighter (Purchase of Life Insurance Required)	\$0.00	\$0.00	100% of Regular
5. Funeral Benefit (Required Benefit):			
a. Funeral Benefit Lump Sum, one time only	\$500.00	\$100.00	2 times Regular

Note: The plan is closed to new members.



## Table 3 - Development of Annual Required Contribution

	Valuation as of 01/01/2023 <u>(1)</u>	Valuation as of 01/01/2021 <u>(2)</u>
1. Total normal cost	\$ 16,711	\$ 15,728
2. Actuarial accrued liability for active members		
a. Present value of future benefits for active members	\$ 930,316	\$ 891,423
b. Less: present value of future normal costs	<u>(57,877)</u>	<u>(58,797)</u>
c. Actuarial accrued liability	\$ 872,439	\$ 832,626
3. Total actuarial accrued liability for:		
a. Retirees and beneficiaries members	\$ 4,012,236	\$ 3,007,127
b. Inactive members	134,097	147,773
c. Active members (Item 2c)	<u>872,439</u>	<u>832,626</u>
d. Total	\$ 5,018,772	\$ 3,987,526
4. Actuarial value of assets	\$ 4,141,064	\$ 3,419,296
5. Unfunded actuarial accrued liability / (Surplus) (Item 3 - Item 4)	\$ 877,708	\$ 568,230
6. Funded Ratio*	83%	86%
7. Required Payment to amortize the UAAL over the next 20 years	\$ 72,716	\$ 7,541
8. Administrative and other ongoing expenses	\$ 16,600	\$ 14,683
9. Calculated annual contribution (Item 1 + Item 7 + Item 8)	\$ 106,027	\$ 37,952
10. Assumed contribution		
a. Budgeted department contribution	\$ 150,000	\$ 500,000
b. Expected state funding	<u>40,000</u>	<u>40,000</u>
c. Total assumed contribution	\$ 190,000	\$ 540,000
11. Funding period based on assumed contribution	8 years	2 years

\* The funded status measure may be appropriate for assessing the need for future contributions. The funded status is not appropriate for assessing the sufficiency of plan assets to cover the estimated cost of settling the plan's benefit obligations.



## Table 4 - Actuarial Present Value of Future Benefits

	Valuation as of 01/01/2023 <u>(1)</u>	Valuation as of 01/01/2021 <u>(2)</u>
1. Active members		
a. Retirement benefits	\$ 682,382	\$ 660,385
b. Vested retirement benefits	247,916	231,017
c. Death benefits	18	21
d. Disability benefits	0	0
e. Total	<u>\$ 930,316</u>	<u>\$ 891,423</u>
2. Retired members		
a. Service retirements	\$ 3,909,152	\$ 2,919,603
b. Disability retirements	0	0
c. Beneficiaries	103,084	87,524
d. Total	<u>\$ 4,012,236</u>	<u>\$ 3,007,127</u>
3. Terminated vested members*	\$ 134,097	\$ 147,773
4. Total actuarial present value of future benefits	\$ 5,076,649	\$ 4,046,323

\* Includes members active in another fund that have 'portable benefits' per the Colorado statutory requirements, if applicable.



## Table 5 - Actuarial Experience

### Change in UAAL

1.	Unfunded actuarial accrued liability (UAAL) as of January 1 of prior valuation year	\$	568,230
2.	Total normal cost and administrative expenses for FY2021 & FY2022		64,655
3.	Contributions during FY2021		(585,000)
4.	Contributions during FY2022		(290,000)
5.	Interest at 7.00%		13,944
6.	Expected UAAL as of this valuation (1. + 2. + 3. + 4. + 5.)	\$	(228,171)
7.	Actual UAAL at end of period	\$	877,708
8.	Actuarial gain/(loss) for the period (6. - 7.)	\$	(1,105,879)

### SOURCE OF GAINS/(LOSSES)

9.	Asset gain/(loss)	\$	53,633
10.	Benefit changes		(994,664)
11.	Assumption changes		(55,371)
12.	Net liability gain/(loss) for the period (8. - 9. - 10. - 11.)	\$	(109,477)

### Change in Calculated Annual Contribution

1.	Calculated annual contribution 2021	\$	37,952
2.	Expected changes (Contributions, Interest, etc)	\$	(43,746)
3.	Benefit changes		114,038
4.	Assumption/method changes		5,545
5.	Investment experience		(5,371)
6.	Change in normal cost		983
7.	Other experience		(3,374)
8.	Total change	\$	68,075
9.	Calculated annual contribution 2023	\$	106,027





## Table 6 - History of Employer Contributions

The calculated annual contribution is the sum of the normal cost, the amortization of the UAAL, and the administrative expenses.

The following exhibit shows a history of the calculated annual contributions and the actual contributions made to the Plan.

Fiscal Year Ending	Calculated Annual Contribution*	Actual Contribution	Percent
(1)	(2)	(3)	(4)
December 31, 2015	\$ 180,000	\$ 180,000	100%
December 31, 2016	\$ 393,500	\$ 393,500	100%
December 31, 2017	\$ 280,000	\$ 280,000	100%
December 31, 2018	\$ 439,494	\$ 439,494	100%
December 31, 2019	\$ 622,000	\$ 622,000	100%
December 31, 2020	\$ 422,000	\$ 422,000	100%
December 31, 2021	\$ 585,000	\$ 585,000	100%
December 31, 2022	\$ 290,000	\$ 290,000	100%
December 31, 2023	\$ 190,000	N/A	

\* Based on the greater of the actual/assumed contribution and the calculated annual contribution. If the actual contributions are different, this exhibit will need to be adjusted.



## Table 7 - Reconciliation of Net Plan Assets

	Year Ending	
	12/31/2022 (1)	12/31/2021 (2)
1. Market value of assets at beginning of year	\$ 4,389,418	\$ 3,565,402
2. Revenue for the year		
a. Plan direct inflows		
i. Employer contributions	\$ 250,000	\$ 545,000
ii. State funding	40,000	40,000
iii. Affiliations	0	0
iv. Plan directed expenses	0	(1,300)
v. Total	\$ 290,000	\$ 583,700
b. Allocated income		
i. Interest	\$ 14,145	\$ 11,052
ii. Dividends	19,741	19,661
iii. Other income	9,714	12,429
iv. Net change accrued income	1,606	(165)
v. Unrealized gain/(loss)	(426,533)	236,616
vi. Realized gain/(loss)	61,611	316,062
vii. Total	\$ (319,716)	\$ 595,655
c. Total Revenue (Item 2a + Item 2b)	\$ (29,716)	\$ 1,179,355
3. Expenditures for the year		
a. Net benefits	\$ 386,925	\$ 306,368
b. Allocated expense		
i. Investment expenses	\$ 30,908	\$ 33,523
ii. Direct expense allocation	463	1,474
iii. Allocated fees and expenses	15,988	13,974
iv. Total allocated expenditures	\$ 47,359	\$ 48,971
4. Increase/(Decrease) in net assets (Item 2c - Item 3a - Item 3b)	\$ (464,000)	\$ 824,016
5. Market value of assets at end of year (Item 1 + Item 4)	\$ 3,925,418	\$ 4,389,418



## Table 8 - Development of Actuarial Value of Assets

	Year Ending	
	12/31/2022 (1)	12/31/2021 (2)
1. Actuarial value of assets at beginning of year	\$ 4,030,205	\$ 3,419,296
2. Cash flow for the year		
a. Contributions	\$ 250,000	\$ 545,000
b. State funding	40,000	40,000
c. Affiliation contributions	0	0
d. Net benefits	(386,925)	(306,368)
e. Administrative and other ongoing expenses	(16,451)	(16,748)
f. Net cash flow	\$ (113,376)	\$ 261,884
3. Expected investment earnings	\$ 278,146	\$ 248,517
4. Expected actuarial value of assets at end of year	\$ 4,194,975	\$ 3,929,697
5. Actual market value of assets at end of year	\$ 3,925,418	\$ 4,389,418
6. Excess earnings/(shortfall)	\$ (269,557)	\$ 459,721
7. Excess earnings/(shortfall) recognized (Table 9, Item 6)	\$ (53,911)	\$ 100,508
8. Final actuarial value of assets (Item 4 + Item 7)	\$ 4,141,064	\$ 4,030,205



## Table 9 - Development of Amounts to be Recognized in the Actuarial Value of Assets

	Year Ending	
	12/31/2022	12/31/2021
	(1)	(2)
1. Remaining deferrals of excess (shortfall) of investment income from prior years		
a. Current year - 4	\$ 0	\$ 0
b. Current year - 3	10,067	0
c. Current year - 2	98,254	15,101
d. Current year - 1	250,892	131,005
e. Total	<u>\$ 359,213</u>	<u>\$ 146,106</u>
2. Current year (Table 8, Item 6 - Table 9, Item 1)	\$ (628,770)	\$ 313,615
3. Amounts to be immediately recognized due to an offsetting experience		
a. Current year - 4	\$ 0	\$ 0
b. Current year - 3	(10,067)	0
c. Current year - 2	(98,254)	0
d. Current year - 1	(250,892)	0
e. Current year	359,213	0
f. Total	<u>\$ 0</u>	<u>\$ 0</u>
4. Remaining prior year deferrals		
a. Current year - 4	\$ 0	\$ 0
b. Current year - 3	0	0
c. Current year - 2	0	15,101
d. Current year - 1	0	131,005
e. Current year	(269,557)	313,615
f. Total	<u>\$ (269,557)</u>	<u>\$ 459,721</u>
5. Deferral of excess (shortfall) of investment income for:		
a. Current year - 4	\$ 0	\$ 0
b. Current year - 3	0	0
c. Current year - 2	0	10,067
d. Current year - 1	0	98,254
e. Current year	(215,646)	250,892
f. Total	<u>\$ (215,646)</u>	<u>\$ 359,213</u>
6. Total amount recognized in actuarial value of assets (Item 3.f + Item 4.f. - Item 5.f.)	\$ (53,911)	\$ 100,508



## Table 10 - Historical Summary

	Valuation as of 01/01/2023	Valuation as of 01/01/2021	Valuation as of 01/01/2019
	(1)	(2)	(3)
<b>1. Member Data</b>			
a. Active Members	11	14	18
b. Retired Members	49	47	47
c. Disabled Members	0	0	0
d. Beneficiaries	4	4	3
e. Terminated Vested Members	2	3	3
f. Terminated Members Active in Another Fund	0	0	0
g. Total Members	66	68	71
h. Average Age – Actives Only	50.0	46.6	44.2
i. Average Service – Actives Only	14.9	14.3	10.8
<b>2. Financial Data</b>			
a. Market Value of Assets	\$ 3,925,418	\$ 3,565,402	\$ 2,420,629
b. Actuarial Value of Assets	\$ 4,141,064	\$ 3,419,296	\$ 2,544,644
<b>3. Actuarial Data</b>			
a. Accrued Liability	\$ 5,018,772	\$ 3,987,526	\$ 3,956,543
b. Unfunded Accrued Liability / (Surplus)	\$ 877,708	\$ 568,230	\$ 1,411,899
c. Normal Cost			
i. Total Amount	\$ 16,711	\$ 15,728	\$ 20,868
ii. Amount per Active Member	1,519	1,123	1,159
d. Amortization Contribution			
i. Total Amount	\$ 72,716	\$ 7,541	\$ 84,761
ii. Amount per Active Member	6,611	539	4,709
e. Administrative and Ongoing Expenses			
i. Total Amount	\$ 16,600	\$ 14,683	\$ 16,545
ii. Amount per Active Member	1,509	1,049	919
f. Calculated Annual Contribution			
i. Total Amount	\$ 106,027	\$ 37,952	\$ 122,174
ii. Amount per Active Member	9,639	2,711	6,787



## Table 11 - Membership Data

	<u>01/01/2023</u>	<u>01/01/2021</u>	<u>01/01/2019</u>
	(1)	(2)	(3)
1. Active members			
a. Number	11	14	18
b. Average age	50.0	46.6	44.2
c. Average service	14.9	14.3	10.8
2. Service retirees			
a. Number	49	47	47
b. Total annual benefits	\$ 376,650	\$ 285,840	\$ 283,680
c. Average annual benefit	\$ 7,687	\$ 6,082	\$ 6,036
d. Average age	66.9	67.0	65.5
3. Disabled retirees			
a. Number	0	0	0
b. Total annual benefits	\$ 0	\$ 0	\$ 0
c. Average annual benefit	\$ 0	\$ 0	\$ 0
d. Average age			
4. Beneficiaries and spouses			
a. Number	4	4	3
b. Total annual benefits	\$ 15,300	\$ 12,240	\$ 10,800
c. Average annual benefit	\$ 3,825	\$ 3,060	\$ 3,600
d. Average age	80.0	78.0	80.0
5. Terminated vested members			
a. Number	2	3	3
b. Average age	45.5	46.0	44.0
6. Terminated members active in another fund	0	0	0
7. Total number of members	66	68	71



**Table 12 - Distribution of Membership by Age and Service**

Attained Age	Years of Service to Valuation Date							Total
	0-4	5-9	10-14	15-19	20-24	25-29	30 Plus	
Under 20								0
20-29								0
30-39		1						1
40-49		1	1	1				3
50-59		1	1	2	2	1		7
Over 60								0
<b>Totals</b>	<b>0</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>11</b>

Age	Retirees		Disabled Members		Beneficiaries		All	
	Number	Average Monthly Pension	Number	Average Monthly Pension	Number	Average Monthly Pension	Number	Average Monthly Pension
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Less than 50	0	\$ 0	0	\$ 0	0	\$ 0	0	\$ 0
50-59	12	594	0	0	0	0	12	594
60-69	18	663	0	0	1	150	19	636
70-79	16	630	0	0	2	375	18	602
Greater than 80	3	750	0	0	1	375	4	656
<b>All</b>	<b>49</b>	<b>\$ 641</b>	<b>0</b>	<b>\$ 0</b>	<b>4</b>	<b>\$ 319</b>	<b>53</b>	<b>\$ 616</b>



## Table 13 - Risks Associated with Measuring the Accrued Liability and Actuarially Determined Contribution

The determination of the accrued liability requires the use of assumptions regarding future economic and demographic experience. Risk measures, as illustrated in this report, are intended to aid in the understanding of the effects of future experience differing from the assumptions used in the course of the actuarial valuation. Risk measures may also help with illustrating the potential volatility in the accrued liability that results from the differences between actual experience and the actuarial assumptions.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions due to changing conditions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period, or additional cost or contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law. The scope of an actuarial valuation does not include an analysis of the potential range of such future measurements.

Examples of risk that may reasonably be anticipated to significantly affect the plan's future financial condition include:

1. Investment risk – actual investment returns may differ from the expected returns;
2. Asset/Liability mismatch – changes in asset values may not match changes in liabilities, thereby altering the gap between the accrued liability and assets and consequently altering the funded status and contribution requirements;
3. Contribution risk – actual contributions may differ from expected future contributions. For example, actual contributions may not be made in accordance with the plan's funding policy or material changes may occur in the anticipated number of covered employees or other relevant contribution base;
4. Longevity risk – members may live longer or shorter than expected and receive pensions for a period of time other than assumed;
5. Other demographic risks – members may terminate, retire or become disabled at times or with benefits other than assumed resulting in actual future accrued liability and contributions differing from expected.

The effects of certain trends in experience can generally be anticipated. For example if the investment return since the most recent actuarial valuation is less (or more) than the assumed rate, the cost of the plan can be expected to increase (or decrease). Likewise if longevity is improving (or worsening), increases (or decreases) in cost can be anticipated.





## Table 13 - Risks Associated with Measuring the Accrued Liability and Actuarially Determined Contribution (Continued)

### Plan Maturity Measures

Risks facing a pension plan evolve over time. A young plan with virtually no investments and paying few benefits may experience little investment risk. An older plan with a large number of retirees and beneficiaries and a significant trust may be much more exposed to investment risk. Generally accepted plan maturity measures include the following:

	<u>01/01/2023</u>	<u>01/01/2021</u>	<u>01/01/2019</u>
Ratio of actives to retirees and beneficiaries	0.2	0.3	0.4
Ratio of net cash flows to market value of assets	-3%	3%	5%
Duration of the actuarial accrued liability	9.9	10.1	10.5

### Ratio of Actives to Retirees and Beneficiaries

A ratio of actives to retirees and beneficiaries less than 1 typically indicates an older plan.

### Ratio of Net Cash Flow to Market Value of Assets

A positive net cash flow means contributions exceed benefits and expenses. A negative cash flow means existing funds are being used to make payments. A certain amount of negative net cash flow is generally expected to occur when benefits are prefunded through a qualified trust. Large negative net cash flows as a percent of assets may indicate a super-mature plan or a need for additional contributions (see Table 8).

### Duration of Actuarial Accrued Liability

The duration of the actuarial accrued liability may be used to approximate the sensitivity to a 1% change in the assumed rate of return. For example, duration of 10 indicates that the liability would increase approximately 10% if the assumed rate of return were lowered 1%.

### Additional Risk Assessment

Additional risk assessment is outside the scope of the annual actuarial valuation. Additional assessment may include scenario tests, sensitivity tests, stochastic modeling, stress tests, and a comparison of the present value of accrued benefits at low-risk discount rates with the actuarial accrued liability.





## Table 14 - Summary for Actuarial Assumptions, Methods, and Changes (Continued)

d) Withdrawal (any reason other than retirement, death, or disability)

Annual Rate Per 1,000 Withdrawals			
Service	Rates	Service	Rates
1	182.37	11	83.96
2	169.99	12	77.23
3	158.17	13	71.06
4	146.92	14	65.45
5	136.21	15	60.41
6	126.12	16	55.94
7	116.56	17	52.02
8	107.56	18	48.68
9	99.13	19	45.89
10	91.27		

Twenty percent (20%) of members age 50 and eligible for a terminated vested benefit which would commence immediately are assumed to withdraw each year.

### 3. Post-Retirement Mortality

a) Healthy Retirees and Beneficiaries

Pub-2010 Public Safety Healthy Annuitant Mortality Tables for males and females, amount-weighted, projected with the ultimate values of the MP-2020 projection scale.

Age	Annual Rate Per 1,000 (for 2023)	
	Males	Females
50	1.609	1.249
55	2.564	2.162
60	4.257	3.738
65	7.422	6.487
70	13.332	11.300
75	24.251	19.694
80	44.195	34.314



## Table 14 - Summary for Actuarial Assumptions, Methods, and Changes (Continued)

b) Disabled Retirees Pub-2010 Public Safety Healthy Annuitant Mortality Tables for males and females, amount-weighted, set forward five years projected with the MP-2020 Ultimate projection scale, with minimum probability of 3.5% for males and 2.5% for females.

<u>Age</u>	<u>Annual Rate Per 1,000 (for 2023)</u>	
	<u>Males</u>	<u>Females</u>
50	35.000	25.000
55	35.000	25.000
60	35.000	25.000
65	35.000	25.000
70	35.000	25.000
75	43.791	33.999
80	79.115	59.256

4. Administrative Expenses An explicit administrative expense equal to the average of the actual expenses for the two prior years.

5. Marital Status

a) Percent married 90% male and female

b) Age difference Males are assumed to be two years older than females

6. Changes in Actuarial Assumptions

The global assumption set for plans administered by FPPA was changed in the 2022 Experience Study and effective as of January 1, 2023. This is the first valuation for this plan with the new assumptions. The mortality assumptions were updated to use the Pub-2010 Public Safety Mortality tables projected with the ultimate rates of the MP-2020 projection scale.



## Table 14 - Summary for Actuarial Assumptions, Methods, and Changes (Continued)

### 7. Actuarial Cost Method

Under the entry age actuarial cost method, the Normal Cost is computed as the level dollar amount which, if paid from the earliest time each member would have been eligible to join the plan if it then existed (thus, entry age) until his retirement or termination, would accumulate with interest at the rate assumed in the valuation to a fund sufficient to pay all benefits under the plan. The normal cost for the plan is determined by summing the normal cost of all members.

The Actuarial Accrued Liability under this method at any point in time is the theoretical amount of the fund that should have been accumulated had annual contributions been made in prior years equaling to the normal cost. The Unfunded Actuarial Accrued Liability/(Surplus) is the excess of the actuarial accrued liability over the actuarial value of the plan assets as of the valuation date.

The contribution requirements determined by this valuation will not be effective until one year later, and the determination of the calculated annual contribution reflects this deferral by amortizing the expected Unfunded Actuarial Accrued Liability/(Surplus) one year after the valuation date. It is assumed that there will be no change in the normal cost due to the deferral, and it is assumed that payments are made in the middle of the year.

Under this method, experience gains and losses (i.e. decreases or increases in accrued liabilities), attributable to deviations in experience from the actuarial assumptions, adjust the unfunded actuarial accrued liability.

### 8. Asset Valuation Method

The asset valuation method is based on a comparison of expected and actual asset values. The actuarial value of assets is equal to the market value of assets less a five-year phase in of the Excess (Shortfall) between expected investment return and actual income determined as follows:

- At the beginning of each plan year, an expected actuarial asset value is calculated as the sum of the previous year's actuarial value increased with a year's interest at the Plan valuation rate plus net cash flow (excluding expenses) adjusted for interest (at the same rate) to the end of the previous plan year.
- The difference between the expected actuarial value and the actual market value is the investment gain or loss for the previous plan year.
- If the current year's difference is the opposite sign of any of the prior years' deferred Excesses/(Shortfalls), then the prior years' bases (starting with the oldest) are reduced dollar for dollar along with the current year's base. Any remaining bases are then recognized over five years (20% per year) from their initial creation.



## Table 15 - Actuarial Valuation Information Checklist

	Current Plan	Proposed Plan A	Proposed Plan B	Proposed Plan C	Maximum Per State Statute
1. Normal Retirement Benefit (monthly):					
a. Regular	\$750.00	\$800.00	\$825.00	\$850.00	None
b. Extended Service Amount Per Year of Service	\$37.50	\$40.00	\$41.25	\$42.50	5% of Regular, for 10 Additional years
2. Vested Retirement Benefit (monthly):					
a. With 10 to 20 Years of Service Amount Per Year of Service per Minimum Vesting Years	\$37.50	\$40.00	\$41.25	\$42.50	Pro rata Share of Regular 20 Years
b. Minimum Vesting Years	10	10	10	10	
3. Disability Retirement Benefit (monthly):					
a. Short Term Disability for line of duty injury Amount payable for not more than 1 year	\$0.00	\$0.00	\$0.00	\$0.00	½ of Regular or \$225, whichever is greater
b. Long Term Disability for line of duty injury Lifetime Benefit	\$0.00	\$0.00	\$0.00	\$0.00	Regular or \$450 whichever is greater
4. Survivor Benefit (monthly):					
a. Following Death before Retirement Eligible; Due to death in the line of duty as a volunteer firefighter	\$0.00	\$0.00	\$0.00	\$0.00	½ of Regular or \$225, whichever is greater
b. Following Death after Normal Retirement	\$375.00	\$400.00	\$412.50	\$425.00	50% of Regular
c. Following Death after Normal Retirement with Extended Service Amount Per Year of Service	\$0.00	\$0.00	\$0.00	\$0.00	50% of Extended
d. Following Death after Vested Retirement with 10 to 20 Years of Service Amount Per Year of Service per Minimum Vesting Years	\$18.75	\$20.00	\$20.63	\$21.25	50% of Vested
e. Following Death after Disability Retirement	\$0.00	\$0.00	\$0.00	\$0.00	50% of Long Term
f. Optional Survivor Benefits in lieu of 4a-e Following Death before or after Retirement Eligible due to death on or off duty as a volunteer firefighter (Purchase of Life Insurance Required)	\$0.00	\$0.00	\$0.00	\$0.00	100% of Regular
5. Funeral Benefit (Required Benefit):					
a. Funeral Benefit Lump Sum, one time only	\$500.00	\$500.00	\$500.00	\$500.00	2 times Regular



**Table 16 - Comparison of Actuarial Results Based on Alternate Benefit Levels**

	Current Plan (1)	Plan A (2)	Plan B (3)	Plan C (4)
1. Normal Retirement Benefit	\$ 750.00	\$ 800.00	\$ 825.00	\$ 850.00
2. Normal Cost	16,711	17,826	18,382	18,936
3. Present Value of Future Benefits	5,076,649	5,414,509	5,583,437	5,752,365
4. Actuarial Accrued Liability	5,018,772	5,352,771	5,519,772	5,686,775
5. Unfunded Accrued Liability / (Surplus)	877,708	1,211,707	1,378,708	1,545,711
6. Administrative and other ongoing expenses	16,600	16,600	16,600	16,600
7. Total Annual Calculated Contribution*	106,027	140,696	158,029	175,361
8. Assumed Contribution	190,000	190,000	190,000	190,000
9. Funding Period Based on Assumed Contribution	8 years	12 years	14 years	17 years
10. Funded Ratio	83%	77%	75%	73%

\* Under Colorado statute, a benefit improvement is allowable only if the department commits to contribution levels at or above this amount for the next 20 years. However, this metric considers only whether current contribution levels are sufficient to amortize or pay off the unfunded liability within the stated amortization period, assuming all actuarial assumptions are met. In considering implementing a benefit improvement, this metric should be one of many considerations. Other considerations include, but are not limited to:

- The current funded status of the plan,
- Expectations regarding future membership in the plan,
- The department's ability to sustain current contribution levels for 20 or more years, and
- The department's ability to withstand adverse experience (potentially higher contribution levels), if actuarial assumptions are not met.

*The Total Annual Calculated Contributions shown here assume a long-term investment return of 7.0% per year. Currently, the FPPA Board is considering an alternative asset allocation for heavily retiree-weighted volunteer plans. This could result in the use of a lower assumed investment return in the future which would result in an increased Total Annual Calculated Contribution. All departments should carefully weigh decisions about benefit improvements and their ability to fund the necessary contributions on an ongoing basis, but this is particularly the case for heavily retiree-weighted departments, such as yours, knowing that contribution needs may increase to reflect the future underlying asset allocation.*



## Table 16 - Comparison of Actuarial Results Based on Alternate Benefit Levels (Continued)

Note: Any changes to the Current Plan benefits will impact the employer's annual financial statements reports per Governmental Accounting Standards Board Statement No. 68 (GASB 68). Employers will report the change in benefits (improvements or reductions in benefits) within the total pension liability as pension expense in the year they occur (in other words, immediately). For example, if Aspen were to adopt Plan A above, the Net Pension Liability and Pension Expense would increase by at least \$333,999 (the difference in row 4 between Plan A and the Current Plan). This amount could be larger depending on whether the Single Discount Rate used under GASB 68 for your Plan is different than the valuation's investment return assumption of 7.0%. If you have questions regarding GASB 68, you will find information at [www.FPPAco.org/GASB/Overview.html](http://www.FPPAco.org/GASB/Overview.html) or contact your auditor.





## Appendix - Definition of Terms

1. Actuarial Cost Method

A method for determining the actuarial present value of future benefits and allocating such value to time periods in the form of a normal cost and an actuarial accrued liability.

2. Present Value of Future Benefits

This is computed by projecting the total future benefit cash flow from the Plan, using actuarial assumptions, and then discounting the cash flow to the valuation date.

3. Normal Cost

Computed differently under different actuarial cost methods, the normal cost generally represents the value of the portion of the participant's anticipated retirement, termination, and/or death and disability benefits accrued during a year.

4. Actuarial Accrued Liability

Computed differently under different actuarial cost methods. Generally actuarial accrued liability represents the value of the portion of the participant's anticipated retirement, termination, and/or death and disability benefits accrued as of the valuation date.

5. Entry Age Actuarial Cost Method

A method under which a participant's actuarial present value of future benefits is allocated on a level basis over the earnings of the participant between his/her entry into the Plan and his/her assumed exit.

6. Unfunded Actuarial Accrued Liability

The difference between total actuarial present value of future benefits over the sum of the tangible assets of the Plan and the actuarial present value of the members' future normal costs. The Plan is underfunded if the difference is positive and overfunded if the difference is negative.

7. Actuarial Value of Assets

The value of cash, investments, and other property belonging to the Plan, as valued by the actuary for purposes of the actuarial valuation.

8. Actuarial Gain or Loss

From one valuation to the next, if the experience of the plan differs from that anticipated by the actuarial assumptions, an actuarial gain or loss occurs. For example, an actuarial gain would occur if the assets in the trust had a yield of 12% based on actuarial value, while the assumed yield on the actuarial value of assets was 7.00%.





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## SCBA Project Report

### Donation Description

Self Contained Breathing Apparatus (SCBA) donation from Aspen Fire Department, Aspen, Colorado, USA to the fire services and fire services charity of Gmina Wielka Wiess, a municipality of metro Krakow, Poland. The SCBA consisted of 12 MSA Firehawk m7 Packs (2 cylinders, 1 mask/pack) essential for high intensity fire, heat, smoke and airborne particulate situations encountered by firefihter/rescue responders, and also essential for training therein./

### Project Overview (March 31 -August 30, 2023)

In response to the russian aggression and invasion of Ukraine the fire services of Ukraine (State Emergency Services Ukraine) have, and continue, to be placed under enormous pressure in all resource areas: equipment, firefighters & rescuers, buildings and facilities, administration, finance etc and in a time critical environment. Poland Fire Services, humanitarian organizations and NGOs, towns and individuals have responded in an immediate, critical, and enormous way to its neighbor, impacting their own resources. AspenAid has witnessed these facts firsthand, and is helping to assist in multiple areas with First Responders in Ukraine and Poland, and to further collaboration between the countries. AspenAid resources and experience in Krakow, Aspen, Poland, and Ukraine led to the SCBA donation.

### Organizational Support

Aspen Fire: 2 indivls/10 hours;Millennium Shipping: 2 indivls/4 hours + month storage waiting for Airlink pickup; AspenAid 3 indivls/ 20 hours; Friends of Be An Angel tbd: Airlink provided no cost shipping from Aspen, CO to Gmina Wielka Wiess, Poland which facilitated other related humanitarian projects especially in Ukraine.

### Communities Supported

Gmina Wielka Wiess and their UA sister city relationships. It has led to individual and institutional relationships in the USA, Canada, Poland, and Ukraine which is furthering respective humanitarian and support efforts to Ukraine.



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See photos on attached email.

AspenAid Inc is a Colorado nonprofit corporation and IRS 501(c)(3) organization.

