



Aspen Fire Protection District Board of Directors Work Session

MEETING DATE: October 2nd, 2023
MEETING TIME: 12:00pm

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 if you need additional information.

AGENDA

- I. Meeting called to order
- II. Roll Call
- III. 2024 Draft Budget Review

**CERTIFICATION OF VALUATION BY
Pitkin County COUNTY ASSESSOR**

FORM 1012 STD

New Tax Entity? YES NO

Date 08/24/2023

NAME OF TAX ENTITY: ASPEN FIRE PROTECTION V011146

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATION ("5.5%" LIMIT) ONLY

IN ACCORDANCE WITH 39-5-121(2)(a) and 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2023:

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1. \$ 2,954,701,520
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2. \$ 4,819,740,289
3. LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3. \$ 0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4. \$ 4,819,740,289
5. NEW CONSTRUCTION: *	5. \$ 0
6. INCREASED PRODUCTION OF PRODUCING MINE: ≈	6. \$ 0
7. ANNEXATIONS/INCLUSIONS:	7. \$ 0
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈	8. \$ 0
9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.): ☐	9. \$ 0
10. TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a), C.R.S.). Includes all revenue collected on valuation not previously certified:	10. \$ 3,974.65
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	11. \$ 12,861.60

- ‡ This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo. Constitution
- * New Construction is defined as: Taxable real property structures and the personal property connected with the structure.
- ≈ Jurisdiction must submit to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use Forms DLG 52 & 52A.
- ☐ Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form DLG 52B

USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY

IN ACCORDANCE WITH ART. X, SEC. 20, COLO. CONSTITUTION AND 39-5-121(2)(b), C.R.S., THE Pitkin County Colorado Assessor ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2023:

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1. \$ 56,942,322,450
ADDITIONS TO TAXABLE REAL PROPERTY	
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2. \$ 0
3. ANNEXATIONS/INCLUSIONS:	3. \$ 0
4. INCREASED MINING PRODUCTION: §	4. \$ 0
5. PREVIOUSLY EXEMPT PROPERTY:	5. \$ 404,600
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	6. \$ 0
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.)	7. \$ 0

DELETIONS FROM TAXABLE REAL PROPERTY

8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8. \$ 13,667,500
9. DISCONNECTIONS/EXCLUSIONS:	9. \$ 0
10. PREVIOUSLY TAXABLE PROPERTY:	10. \$ 0

- ¶ This includes the actual value of all taxable real property plus the actual value of religious, private school, and charitable real property.
- * Construction is defined as newly constructed taxable real property structures.
- § Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS:
TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY **\$ 56,904,513,530**

IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES:
HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): ** **\$ 3,163,058**

** The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119.5(3), C.R.S.

NOTE: ALL LEVIES MUST BE CERTIFIED to the COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.

ASPEN FIRE PROTECTION DISTRICT

2024 PROPOSED BUDGET -- DRAFT #1--Board work session 10/2

GENERAL FUND

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	2022 ACTUAL	2023 ESTIMATED	2024 PROPOSED	2023 AS APPROVED
ADMINISTRATION				
41149 - County Treasurer Fee	326,849	325,756	530,412	325,756
41150 - Employer Medicare--AVFD+	721	750	750	750
41155 - Employer Social Security--AVFD+	8,267	10,000	10,000	10,000
41160 - Employer SUI--AVFD+	99	350	350	350
41180 - Employee Wellness & Peer Support Program	6,936	15,000	20,000	15,000
41200 - Other Expense (vs. Income)	-	-	-	-
41208 - RFV Wildfire Collaborative		10,675	10,000	10,000
41210 - Contract Labor / Special Projects	43,000	20,000	30,000	20,000
41211 - Supplies & Expenses	30,239	30,000	30,000	27,212
41212 - Telephone Expense	38,759	36,000	38,000	40,000
41214 - Info. Systems & Support	41,878	40,000	45,000	40,000
41500 - Audit & Budget	18,800	20,700	23,500	22,000
41510 - Insurance				
Gen Liability/Accident & Other	44,115	55,000	55,000	55,000
Workers' Comp	124,982	80,000	100,000	110,000
41520 - Legal	45,284	70,000	50,000	30,000
41770 - Equip Repair/Replace	4,998	5,000	5,000	5,000
41810 - Election	17,253	17,364	-	18,500
41820 - Staff Vehicle Expense	16,068	15,000	15,000	15,000
41840 - Administrative	52,260	45,000	60,000	45,000
41920 - Capital Outlay - Computers +	17,244	15,000	15,000	15,000
Total ADMINISTRATION	837,752	804,568	1,038,012	804,568
PERSONNEL - VOLUNTEER STAFF				
41860 - Volunteer Fitness/Wellness Allowance	34,767	49,500	49,500	49,500
41861 - Volunteer Health Insur/HSA/HRA	221,387	275,000	291,968	291,968
41870 - Volunteer Health Screenings	1,021	1,500	1,500	1,500
41875 - LOSAP (Length-of-Service Awards)	31,750	32,583	55,000	40,000
41892 - Volunteer Incentive Programs (EMT,FFII,Officer,D/O)		18,000	20,000	18,000
Volunteer Shift Incentives	1,500			
EMT-B Certification Incentives	9,775			
FFII Certification Incentives	6,269			
Officer & D/O Certification Incentives	1,600			
Total VOLUNTEER BENEFITS	308,069	376,583	417,968	400,968
FIRE FIGHTING				
42205 - Firefighters' Logistics/Support	28,111	30,000	50,000	25,000
42206 - Uniforms	32,919	24,000	40,000	24,000
42211 - Operational Supplies & Expenses	178,325	120,000	150,000	120,000
42212 - Rescue Supplies & Expenses	12,929	5,000	5,000	5,000
42213 - EMS Supplies & Expenses	16,707	15,000	15,000	15,000
42214 - Wildfire Supplies & Expenses	15,195	15,000	25,000	15,000
42215 - Wildfire Program (Seasonal FFs +)	1,373	-	165,000	-
42220- Pano AI Project	60,000	120,000	120,000	120,000
42300 - Fuel	34,084	25,000	25,000	25,000
42400 - Subscriptions & Dues	3,065	3,130	3,500	3,000
42402 - Honor Guard	5,818	4,000	6,000	5,000
Total FIRE FIGHTING	388,526	361,130	604,500	357,000

ASPEN FIRE PROTECTION DISTRICT

2024 PROPOSED BUDGET -- DRAFT #1--Board work session 10/2

GENERAL FUND

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	2022 ACTUAL	2023 ESTIMATED	2024 PROPOSED	2023 AS APPROVED
TRAINING				
44102 - EMS Training & Records	13,939	20,000	30,000	24,000
44103 - FF Training & Records	29,925	40,000	50,000	40,000
44105 - Career FF Training Compensation		30,000	100,000	40,000
44211 - Supplies & Expenses	14,091	30,000	20,000	12,000
Total TRAINING	57,955	120,000	200,000	116,000
FIRE PREVENTION				
43200 - Training	4,128	7,000	3,000	3,000
43211 - Supplies & Expenses	3,472	7,000	6,000	5,000
43212 - Public Fire Education	4,241	6,000	6,000	6,000
43213 - Outsourced Plans Checks	1,350	1,500	2,000	2,000
43214 - Advertising--Public Education	7,388	4,500	10,000	10,000
Total FIRE PREVENTION	20,579	26,000	27,000	26,000
COMMUNICATIONS				
45211 - Supplies & Expenses	3,661	13,000	10,000	4,000
45300 - Administration				
County Dispatch Services	52,636	79,001	82,000	60,000
County Radio Services	28,980	36,614	40,000	30,000
45910 - Radio Capital Outlay	23,909	20,000	25,000	20,000
Total COMMUNICATIONS	109,186	148,615	157,000	114,000
CDPS COOPERATOR INCIDENTS				
42600 - Cooperator Incident--Misc.	2,995	806	-	-
- 42601 - Cooperator Incident--Personnel	7,109	29,176	-	-
Total FF COOPERATIVE AGREEMENT	10,104	29,982	-	-
REPAIR SERVICES (Fleet & Equip)				
46200 - Pump & Equipment Testing	17,938	20,000	20,000	20,000
46211 - Supplies & Expenses & Parts	52,636	25,000	28,000	28,000
46212 - Out-source Maint& Repair	79,572	40,000	55,000	57,000
Total REPAIR SERVICES (Fleet & Equip)	150,146	85,000	103,000	105,000

ASPEN FIRE PROTECTION DISTRICT

2024 PROPOSED BUDGET -- DRAFT #1--Board work session 10/2

GENERAL FUND

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	2022 ACTUAL	2023 ESTIMATED	2024 PROPOSED	2023 AS APPROVED
STATIONS, BUILDINGS & GROUNDS				
Headquarters Station				
48209 - Alarm Monitoring and T&I--HQ	420	1,750	1,750	1,750
48210 - Repairs & Maint. - Headquarters	22,052	20,000	20,000	20,000
48211 - Supplies & Exp. - Headquarters	12,352	12,000	12,000	12,000
48214 - Utilities - Headquarters	38,543	42,000	42,000	42,000
48215 - Cleaning - Headquarters	7,169	10,500	11,000	8,000
Total Headquarters Station	80,536	86,250	86,750	83,750
North 40 Station				
48299 - Residential Apartment--North40	6,608	-	500	500
48309 - Alarm Monitoring and T&I--N40	420	1,200	1,200	1,200
48311 - Repairs & Maint. - North 40	22,982	30,000	80,000	22,000
48315 - Supplies & Expenses - North 40	11,386	10,000	10,000	10,000
48320 - Utilities - North 40	47,783	45,000	45,000	45,000
Total North 40 Station	89,179	86,200	136,700	78,700
Aspen Village Substation				
48016 - Supplies & Exp.- Aspen Village	513	500	750	750
48400 - Utilities - Aspen Village	7,657	8,500	8,500	7,000
48409 - Alarm Monitoring and T&I--AV	420	1,000	1,000	1,000
48410 - Repairs & Maint. - Aspen Village	4,227	3,716	4,000	3,000
Total Aspen Village Substation	12,817	13,716	14,250	11,750
Starwood Substation				
48411 - Tenants' Rent - Starwood	10,550	10,600	11,000	10,600
48412 - Utilities & Expenses - Starwood	12,198	13,000	14,000	10,000
Total Starwood Substation	22,748	23,600	25,000	20,600
Woody Creek Substation				
47299 - Residential Apartment--Woody Creek	7,629	500	500	500
47301 - Supplies & Exp. - Woody Creek	1,106	500	500	500
47302 - Utilities - Woody Creek	11,553	12,000	12,000	11,000
47309 - Alarm Monitoring and T&I--WC	420	1,000	1,000	1,000
47310 - Repairs & Maint. - Woody Creek	2,991	3,000	3,000	2,500
Total Woody Creek Substation	23,699	17,000	17,000	15,500
Total STATIONS, BUILDINGS & GROUNDS	228,979	226,766	279,700	210,300
OTHER				
49502 Transfer TO Capital Acquisition Fund	600,000	600,000	600,000	600,000
49505 Transfer TO Housing Fund	1,100,000	1,340,950	2,048,390	1,100,000
49507 Transfer TO Emergency Reserve Fund	50,000	50,000	50,000	50,000
49508 Transfer TO Operations Reserve Fund				
49515 Contribution TO FPPA Volunteer Pension Fund	250,000	150,000	250,000	150,000
Total OTHER	2,000,000	2,140,950	2,948,390	1,900,000
Total Expenditures	6,984,510	7,345,094	10,481,122	7,339,317
Net Income	321,358	152,423	1,208,607	-
Ending Balance, December 31	3,685,309	3,837,732	5,046,339	

ASPEN FIRE PROTECTION DISTRICT

2024 PROPOSED BUDGET -- DRAFT #1--Board work session 10/2

HOUSING FUND

	2022 ACTUAL	2023 ESTIMATED	2024 PROPOSED	2023 AS APPROVED
Beginning Balance, January 1	7,856,990	726,552	695,112	

REVENUES				
HOUSING FUND (Income)				
39502 - Transfer from General Fund	1,100,000	1,100,000	2,048,390	1,100,000
31190 - Interest on Investments	37,038	83,000	75,000	10,000
31192 - Grants Received	50,000			
** 31195 - Fire Place--Total Income	75,000	tbd	236,592	244,860
31196 - Fire Place Reserves--Interest Income		1,000	2,000	
Total HOUSING FUND (Income)	1,262,038	1,184,000	2,361,982	1,354,860
Total Revenues	1,262,038	1,184,000	2,361,982	1,354,860

EXPENDITURES				
HOUSING FUND (Expenses)				
70100 - North 40 Project--Soft Costs				
Fire Place Fitness Equipment	34,000			
Architectural Services	64,689	-		-
Construction Mgmt. Services	96,838	12,735		-
Other Services / Fees	157,946	(9,705)		-
70200 - North 40--Construction	6,907,170			-
** 70201 - Fire Place --Total Expenses	37,000	tbd	115,485	115,485
** 70205 - Fire Place--Transfer to Reserves	-	117,810	117,810	117,810
70300 - COPs--Lease Payments				
70301 - Interest Payments	526,550	509,600	486,200	509,600
70302 - Principal Payments	565,000	585,000	605,000	585,000
70305 - Bank (UMB) Sweep/Admin Fees	3,283	-	-	-
Total HOUSING FUND (Expenses)	8,392,476	1,215,440	1,324,495	1,327,895
Total Expenditures	8,392,476	1,215,440	1,324,495	1,327,895

Net Income	(7,130,438)	(31,440)	1,037,487	26,965

Ending Balance, December 31	726,552	695,112	1,732,599	

**** PLEASE SEE DETAILS OF THE 2024 APPROVED BUDGET for FIRE PLACE HOUSING on the following pages**

ASPEN FIRE PROTECTION DISTRICT

2024 PROPOSED BUDGET -- DRAFT #1--Board work session 10/2

WILDFIRE COMMUNITY ACTION FUND

	2022 ACTUAL	2023 ESTIMATED	2024 PROPOSED	2023 AS APPROVED
Beginning Balance, January 1	150,537	196,336	246,871	
XX				
REVENUES				
WILDFIRE COMMUNITY ACTION FUND (Income)				
31575 - Contributions Received	174,182	175,000	200,000	200,000
31580 - Grants Received	10,480	50,000	tbd	tbd
31590 - Interest on Investments	3,520	12,000	12,000	3,000
Total WILDFIRE C.A. FUND (Income)	188,182	237,000	212,000	203,000
Total Revenues	188,182	237,000	212,000	203,000
XX				
EXPENDITURES				
WILDFIRE COMMUNITY ACTION FUND (Expenses)				
80100 - Operating Expenses				
80101 - Administrative Expenses	2,238	2,500	2,500	2,500
80103 - Consultant Fees	-	-	25,000	25,000
80105 - Personnel				
Wages	88,356	91,666		91,666
Benefits	29,788	32,762		32,762
Employer Taxes	1,488	1,537		1,537
80109 - Marketing	1,308	6,000	6,000	6,000
80111 - Other / Unanticipated	768	2,000	3,500	3,500
80200 - Project Expenses	18,437	50,000	100,000	100,000
Total WILDFIRE C.A. FUND (Expenses)	142,383	186,465	137,000	262,965
Total Expenditures	142,383	186,465	137,000	262,965
XX				
Net Income	45,799	50,535	75,000	(59,965)
XX				
Ending Balance, December 31	196,336	246,871	321,871	

ASPEN FIRE PROTECTION DISTRICT

2024 PROPOSED BUDGET -- DRAFT #1--Board work session 10/2

G.O. BOND DEBT SERVICE FUND

*WILL BE PAID OFF
END OF 2026*

	2022 ACTUAL	2023 ESTIMATED	2024 PROPOSED	2023 AS APPROVED
Beginning Balance, January 1	1,081,430	1,096,483	1,158,637	
XX				
REVENUES				
DEBT SERVICE FUND (Income)				
35100 · General Property Tax	1,067,827	1,072,557	1,069,982	1,072,557
35200 · Specific Ownership Taxes	39,298	35,000	36,000	40,000
35210 · Interest Earned--Prop. Taxes	2,488	2,000	2,000	2,000
35250 · Interest on Investments	29,777	80,000	80,000	17,000
35700 · Delinquent Taxes	(414)	(500)	(1,000)	(1,000)
Total BOND Debt Service Fund (Income)	1,138,976	1,189,057	1,186,982	1,130,557
Total Revenues	1,138,976	1,189,057	1,186,982	1,130,557
EXPENDITURES				
DEBT SERVICE FUND (Expenses)				
50005 · County Treasurer Fee	53,498	53,628	53,499	53,628
50010 · Interest Payments	165,225	138,075	105,350	138,075
50011 · Principal Payments	905,000	935,000	965,000	935,000
50020 · Fees & Expenses	200	200	2,200	2,200
Total BOND Debt Service Fund (Expenses)	1,123,923	1,126,903	1,126,049	1,128,903
Total Expenditures	1,123,923	1,126,903	1,126,049	1,128,903
Net Income	15,053	62,154	60,933	1,654
XX				
Ending Balance, December 31	1,096,483	1,158,637	1,219,570	