

Carbondale & Rural Fire Protection District  
Meeting of the Board of Directors  
June 13, 2018  
5:30 p.m.

Agenda

- A. Call to order & roll call
  
- B. Consent Agenda
  - 1. Approve Previous Minutes
  - 2. Current Bills & Balances
  
- C. Persons Present Not on the Agenda
  
- D. Staff Reports
  - 1. Chief's Report
  - 2. Attorney's Report
  - 3. Other
  
- E. Financial Report
  - 1. 2017 Audit
  - 2. Pension Actuarial Study
  - 3. Other
  
- F. Old Business
  - 1. Other
  
- G. New Business
  - 1. Gallagher Amendment Discussion
  - 2. Ambulance Third Party Billing Company
  - 3. Other
  
- H. Adjourn

# **CARBONDALE & RURAL FIRE PROTECTION DISTRICT**

## **MINUTES OF THE MEETING**

## **BOARD OF DIRECTORS**

### **CARBONDALE FIRE HEADQUARTERS**

**MAY 9, 2018**

The Board of Directors of the Carbondale & Rural Fire Protection District met for their regular meeting on May 9, 2018 at the Carbondale Fire Headquarters/Training Building.

Vice-President Mike Kennedy called the meeting to order at 5:35 p.m. Directors present were Michael Hassig and Gretchen Stock Bell. Also present were Rob Goodwin, Jenny Cutright, Bill Gavette, Frank Nadell, Eric Gross and Louis Eller. President Gene Schilling and Director Tom Adgate were absent.

### **CONSENT AGENDA**

The items on the consent agenda were:

- Approve the Minutes of April 6, 2018 Work Session
- Approve the Minutes of April 11, 2018 Regular Meeting
- Approve Current Bills and Balances

**MOTION:** made to approve the consent agenda as noted. It carried and passed unanimously.

### **PERSONS PRESENT NOT ON THE AGENDA**

There were no comments from the public.

Mike Kennedy presented Louis Eller with a plaque in honor of his 25 years of dedicated service of a volunteer and board member. Louis Eller said he really enjoyed serving on the board and it made him a better person.

### **OATH OF OFFICE**

Jenny Cutright administered the Oath of Office to Michael R. Kennedy, Michael Hassig and Gretchen Stock Bell. She will administer Gene Schilling's within the next 30 days.

### **ELECTION OF OFFICERS**

General discussion regarding officers followed.

**MOTION:** made to keep the officers the same. It carried and passed unanimously.

### **STAFF REPORTS**

Chief's Report Rob Goodwin discussed a number of topics.

- Gallagher Amendment – Rob Goodwin said that the Gallagher Amendment defines the percent of properties that is residential versus commercial for property tax purposes. He said the amendment states that residential properties make up 45% of the total assessed valuation and commercial make up 55%. He said when they balance was reassessed in

2017, it lowered the assessed valuations in the district by 6%. He added that there was 12% growth, which created a 6% increase in assessed valuations. Rob Goodwin said current estimates predict \$225,000 loss in revenues in 2020.

Rob Goodwin said that special districts worked together to ask the Colorado State Legislature to 'pause' the Gallagher Amendment at the current rate until lawmakers could look at the way TABOR and Gallagher are working against each other and try to work on a solution. He said that the legislative session ended with no decision on 'pausing' Gallagher. Rob Goodwin added that the Gallagher Amendment is expected to reduce the amount that is taxed on residential to 6.1%

Rob Goodwin said the Special District Association and Colorado State Fire Chiefs Association are working ways to help special districts 'de-Gallagherize'. Eric Gross added it is being reviewed to determine the legality of this. Rob Goodwin said that if it is legal, many districts will be going to an election to 'de-Gallagherize' and keep the residential assessment rate at 7.2%.

Rob Goodwin said that the valley fire chiefs have been talking about Gallagher. He said they are trying to get the local fire departments together and speaking the same message when trying to 'de-Gallagherize' in November. He noted the message would not be that the districts are asking for more money, just to keep the residential assessment rate where it is now. Michael Hassig said this was great way of saying to voters, we don't want you to unknowingly cut our budget and that the district can not operate on less than it does now. Rob Goodwin added that the united front catches people's attention and lets them know this is a serious issue.

General discussion regarding the possibility of 'de-Gallagherizing' and future planning. It was decided to direct staff to gather more information on the possibility of 'de-Gallagherizing', look in to the possibilities of participating in the November election and look at ways to work with other local agencies on this matter.

- Employee Assistance Program - Rob Goodwin said programs like this are very common in emergency services. He said the program provides substance abuse counseling, financial counseling, life coaching, mental health counseling. He said that it is confidential and we will only know how many people used it in any given time period. Rob Goodwin said that the company sends out monthly updates, which reminds people it is available. He added that they also provide reasonable cost trainings on sexual harassment, mid-level manager leadership and other topics that we are looking in to.
- Garfield County Federal Mineral Lease District Grant – Rob Goodwin said that the District was awarded a grant for a side by side utility terrain vehicle. He said it is being spec-ed out and will be ordered soon. He added there will be a UTV at each end of the District, when this one is received. He noted that they are used for rescues in places like Red Hill, Prince Creek and Lead King Basin, for wildfire hasty team responses and

snowplowing at stations. He said being able to drive people out reduces the number of personnel needed and significantly decreases the time of the assignment.

- Audit – Rob Goodwin distributed the 2017 audit. He said that the reserves are \$200,000 over what was estimated in the budget. He said that he will answer any questions on the audit at the June meeting, once the board has had time to review the audit.
- Station 2 – Rob Goodwin said that the tenants are working on cleaning up the station. He said that they had been told they would get a storage shed for their personal items and he has ordered those.

LOSAP Update Rob Goodwin said an actuarial will cost \$6400 with three benefit options. He said that he suggests moving forward with it. He said we will be able to see what the costs to keep the current pension sound are, and how much, if any, could be used for a LOSAP program. Rob Goodwin noted that the cost of the actuarial will be paid out of the pension fund. Discussion the amounts to study followed. It was decided to study at the current level, \$550 and \$600. The Board of Directors verbally approved moving forward with the study.

Volunteer Recruitment & Management Rob Goodwin said been to meetings talking about the recruitment process in the south end of the district. He said that the new recruits will take a basic emergency response course, then a Colorado basic firefighting course. This will increase the number of trained people who can respond to calls and will supplement the tiered response.

Rob Goodwin said that combination fire departments often need a volunteer coordinator. He said currently the many of the paid staff do parts of this job, but he would like to assign one person to do this. He said this would streamline the process for the volunteers and paid staff. He said that he would like to have Kat Bernat be this person. He added that she already does a lot of these duties, but she is very busy with the ambulance billing.

Rob Goodwin said that he has been exploring the option to move to an ambulance billing company. He said that the district nets about \$200,000 annually in ambulance revenue and a quality company can be hire for 8% of the revenue. He added that an ambulance billing company will collect more than the we can, since this is all they do. Rob Goodwin said that ambulance billing keeps getting more complex and they have attorneys that specialize in Medicare regulations, which helps reduce the liability to the district. He added that this is the same company used by the other Garfield County fire departments.

Mike Kennedy noted that outsourcing ambulance billing was a recommendation in the master plan. General discussion followed. Rob Goodwin noted that there needs to be a financial hardship policy. He said that Eric Gross and Kat Bernat are working on this and will present it to the board for review. General discussion regarding hardships and write offs followed. No further action was taken.

## **OLD BUSINESS**

Marble Fuel Release Update Rob Goodwin said this is the last time this topic will be on the agenda. He said the district received the final test results and a letter from the Colorado Department of Public Health & Environment that says there is no further action required. Rob Goodwin said \$90,000 was the estimated budget for the project and it came in around \$76,000. Eric Gross added that this project was a good example of two governments working well together.

Verizon Site at Aspen Glen Update Rob Goodwin said he has given Verizon the authorization to enter the property and review the needs for the project. He said they are scheduling a site plan and Verizon's architect will put together a plan. He said that Verizon will meet with the county commissioners about rezoning the property. They are willing to work with us on the other changes we are thinking about making to the property.

Eric Gross said there needs to be a license agreement with Aspen Glen for use of the property. He said the agreement will allow them to use the property and protect the district from liability. General discussion regarding an annual amount for the agreement followed. It was noted the agreement will include clauses for non-exclusive use, environmental protection and 60-day notice to vacate. Eric Gross and Rob Goodwin will negotiate with Aspen Glen.

## **NEW BUSINESS**

Presentation of Updated CPF Schedule Rob Goodwin distributed the updated capital projects needs spreadsheets. He said they are a work in progress, but the idea is to see what the needs are.

Discussion Regarding Use of Training Field Rob Goodwin said that Gene Schilling was approached by the recreation department about putting pickleball courts there. They suggested trading property or selling the property to the town. Discussion followed. Rob Goodwin noted that the plan for that property has always been to make it a fire training ground, which is a goal of his. Bill Gavette added that the Roaring Fork School District owns part of the property and the district has an agreement to use it. Rob Goodwin said there are not as many structure fires as there used to be, but when there is a fire, it is more dangerous due to the building materials. He said as there are less fires, people are not as experienced since they fight those types of fires less often. Rob Goodwin said that is worrisome and the only to deal with it is to train on it more often. He said it is a challenge to take equipment and personnel out of the district to train at other department's training facilities. Discussion followed and the consensus of the Board of Directors is to keep the land for the training ground as planned.

Impact Fee Waiver Request – Lake Springs Ranch Bill Gavette said in 2005 Lake Springers Ranch requested a waiver of impact fees already paid. He said the Board of Directors minutes reflect a discussion to refund the fees, less \$2,000 for administrative expenses for the property. He said he responded to Garfield County with that information, advising there are no fees being held by Carbondale & Rural Fire Protection District.

Rob Goodwin said they are platting another section and want relief from impact fees. He said it is unknown if it will eventually become a conservation easement or not. Bill Gavette noted that if the property is platted, the value goes up, so there is a larger tax benefit to the developer. No action was taken.

MOTION: made to adjourn the Board of Directors meeting at 7:05 p.m. It carried and passed unanimously.

Respectfully submitted,

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Jenny Cutright, Recording Secretary

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Michael R. Kennedy, Vice-President



## **Board of Directors Report**

Bill Gavette, Deputy Chief

June 2018

### **Completed Plan/Code Reviews**

- Gianinetti Ranch, Community Barn and Cabins, Garfield County
- Lake Springs Ranch – Filing 2 Final Plat, Garfield County
- Cedar Ridge Ranch Farm Stay, Garfield County
- Kinney ADU, Garfield County
- Gorman and Edgerly Variance, Garfield County
- Gianinetti Family Community Meeting Facility, Garfield County
- Gianinetti Lodging Facility, Garfield County
- Solar Review - 30 Elk Ln, Pitkin County
- Solar Review - 706 Handy Drive, Pitkin County
- Kreager ADU, Garfield County
- 77 Meadow Point - Fire Sprinkler Submittal, Garfield County

### **Pending/On-going Plan/Code Reviews**

- CMC Spring Valley Facility Expansion, Garfield County
- Stein Major Site Review, Town of Carbondale
- Thompson Park - Revision, Town of Carbondale

### **Inspections**

- 77 Meadow Point, fire sprinkler rough-in, Garfield County
- 225 Main Street, Tenant Finish, Town of Carbondale
- Village Road, Tenant Finish, Town of Carbondale
- 21 Silver Spruce, fire sprinkler rough-in, Garfield County
- Redstone Castle, fire alarm final, Pitkin County

### **Other Projects**

- Garfield County Fire Code Adoption
- NWIMT - Team Exercise, Mesa County
- Cerise Ranch wildfire mitigation
- Garfield County Fire Investigation Team Meeting
- Heritage Park Evacuation Planning

**Carbondale & Rural Fire Protection District**

300 Meadowood Drive • Carbondale, CO 81623 • 970-963-2491 Fax 970-963-0569

# Board of Directors Training Program Report

June 2018

## May Training:

- May 10<sup>th</sup>, Natural Gas Live fire drills at Glenwood Fire's training ground.
- May 21<sup>st</sup>, Special Population Scenarios by Wagner
- May 23<sup>rd</sup>, Portable Pumps Water Supply by Nadell
- May 28<sup>th</sup>, QA with Dr. Stahl

## May Highlights:

- Several members attended EMS Education Week training at Valley View Hospital.
- Three members attended a 40 hour Rope Rescue course.
- One member completed a Colorado Mountain College Anatomy and Physiology course at CMC as a prerequisite for Paramedic school.
- Carbondale and Glenwood Fire co-hosted a natural gas live fire training with Black Hills Energy. Firefighters from throughout the Roaring Fork Valley attended.
- Several members attended a "Trauma in Pregnant Patients" training at Valley View Hospital.

## Certification Management:

- I assisted one member in the renewal of his Colorado EMT Intermediate certification.
- Twelve members have received Incident Qualification Cards enabling them to fight federal and state managed wildland fires.
- All training records, EMS continuing education credits and Firefighter Job Performance requirement (JPRs) records are up to date through the end of the month.

## Training Hour Totals:

- 27 individual trainings were conducted throughout the month of May.
- 33 members completed 407 man hours of training in May.

Respectfully submitted,

Deputy Chief/ Training Officer Frank Nadell



# April/May 2018 Maintenance Report

- U87 Repair console tear
- E82 Replace all heater and radiator hoses
- E82 Replace all Fan belts/ Power steering belts/ Alternator belts
- E82 Annual service. Replace all filters and change oil. Check Brakes/fluids
- E84 Annual service. Replace all filters and change oil. Check Brakes/fluids
- E85 Annual service. Replace all filters and change oil. Check Brakes/fluids
- E83 Annual service. Replace all filters and change oil. Check Brakes/fluids
- R81 Replace Front Drive shaft and U joints/ Replace rear u joints/bearing
- E83 Replace Light bar switch
- T81 replace solenoid on hose reel.
- Colorado Department of Public Safety Truck inspections
- Brush 81 Replace Belt tensioner/ serpentine belt.
- A82 oil change
- Pick up new Ford
- Replace R81 Front drive tires
- Work on St82 Sprinkler system
- Work on St81 Sprinkler system
- Hose Test all Small diameter hose all stations and trucks
- St81 Operation. Replace air conditioner filters
- E83 Replace 2" ball valve/ 3" ball valve/ replace throttle cable.
- E82 Replace 1.5" ball valve/ 2" ball valve
- L81. Reinstall Basket. Adjust Potentiometer leveling system.
- L81 Replace Hydraulic cylinders. Bleed system.
- L81 Replace Electric Ball valve 3"
- R81 Replace scene light. Replace Window handle.
- R81 Lock tight all screws on passenger metal Banner panel
- St81 replace shift Laundry washer unit.
- Repair Push lawn mower
- L81 Shift A training on operations of ladder.
- L81 Shift B training on operations of ladder.
- L81 Shift C training on operations of ladder.
- New Crew member training on drafting brush 85/81 E81
- New crew member training on L81 out rigger set up and safety.
- T82 replace damaged wheel and tire.
- Mount and balance tires on U87/U82
- End of report



## **Board of Directors Report**

Pablo Herr- Assistant Fire Marshal, Public Fire Educator  
June 2018

### **Prevention/outreach/education-**

- Hydrant flush/static test- Mt Valley Trailer Park
- 15 Combo CO/smoke detectors to Hwy 82 Meadows Trailer Park
- Professional Diesel Automotive Open House - Fire Truck Placement - EDITH for kids
- Wildfire Public Meeting S-81
- Pitkin Wildfire Council Briefing – Airport Operations Center

### **Wildfire Mitigation Consultations**

- 0535 Crystal Circle Lane- James Residence
- 22 Woodruff - Miernicki Residence
- 4 Red Wing Lane- Williams Residence
- 48 Etasa- Breghetta Residence
- 1268 Overlook- Kistner Residence
- 440 Crystal Park Dr.- Garrett Residence
- 0267 Red Dog Road-Mineo Residence

### **Fire Drill**

- 818 INDUSTRY PLACE- ASCENDIGO AUTISM SERVICES
- ROARING FORK HIGH SCHOOL

### **RESPONSE**

- Support Daily EMS/Fire response, transport, patient care

### **Other**

- National Fire Academy-Health and Safety Officer Training, American Fork Utah
- Specialty Incentives Swag Show
- Narcan Training- 35 Jaywalker Staff

**Carbondale & Rural Fire Protection District**  
**[www.carbondalefire.org](http://www.carbondalefire.org)**

300 Meadowood Drive • Carbondale, CO 81623 • 970-963-2491 Fax 970-963-0569

May 31, 2018

Interest Rate

**General Fund**

Alpine Checking	1,109,891.34	0.00%
Alpine Money Market Fund	653,025.14	0.01%
<b>TOTAL</b>	<b>\$ 1,762,916.48</b>	

**Capital Projects Fund #1**

Alpine Checking	39,306.52	0.00%
Alpine Money Market Fund	844,329.62	0.01%
Alpine Impact Fee Fund	62,565.84	0.01%
Alpine Loan Fund Money Market	408,701.57	0.01%
<b>TOTAL</b>	<b>\$ 1,354,903.55</b>	

**Bond Fund**

Csafe	\$ 123,708.48	1.91%
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**Pension Fund**

FPPA	\$2,308,706.63
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**Ambulance Billing Report - May 2018**

Cash Collected on Accounts	\$ 16,346.80
New Accounts Billed	\$ 27,856.60
Medicare Assignments (Write-Offs)	\$ 3,607.76
Medicaid Write-Offs	\$ 2,863.70
Other Write-Offs	\$ 739.80
Amount Sent to Collections	\$ -

**Aging Report**

<u>0-30 Days</u>	<u>31-60 Days</u>	<u>61-90 Days</u>	<u>&gt;90 Days</u>
\$28,988.81	\$8,334.42	\$4,797.82	\$47,199.88

## Checks Issued Between Board Meetings

### General Fund

Payroll	\$40,130.69	Payroll	5/18/18
Internal Revenue Service	\$7,578.92	Federal Withholding	5/18/18
Colorado Department of Revenue	\$2,389.00	State Withholding	5/18/18
Fire & Police Pension Association	\$18,447.99	Pension/457/Death & Disability	5/18/18
Colorado Department of Revenue	\$500.38	Employee Garnishment	5/18/18
Payroll	\$38,650.79	Payroll	6/1/18
Internal Revenue Service	\$6,842.96	Federal Withholding	6/1/18
Colorado Department of Revenue	\$2,180.00	State Withholding	6/1/18
Fire & Police Pension Association	\$18,618.48	Pension/457/Death & Disability	6/1/18
Colorado Department of Revenue	\$483.09	Employee Garnishment	6/1/18

### Capital Projects Fund

Glenwood Springs Ford	\$ 35,277.28	Batallion Truck	5/21/18
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### Miscellaneous Income

#### General Fund

	\$28.00	Record Research x2	
Holy Cross	\$53.27	Equity Refund	
State of Colorado	\$10,608.70	Badger Hole Fire Reimbursement	

### Capital Projects Fund

none

**Carbondale & Rural Fire Protection Dist**

AP Check Register (Current by Bank)

Check Date: 6/13/2018

Check No.	Date	Status	Vendor ID	Payee Name	Amount
<b>BANK ID: ALPINC - ALPINE BANK - CHECKING</b>					<b>1122</b>
36880	06/13/18	P	ACE	Ace Hardware	\$288.21
36881	06/13/18	P	ACME	Acme Alarm Company	\$330.00
36882	06/13/18	P	ADVANC	Advanced Carpet Care & Res,Inc	\$634.00
36883	06/13/18	P	AEDAUT	AED Authority	\$240.00
36884	06/13/18	P	AIRGAS	Airgas USA, LLC	\$122.83
36885	06/13/18	P	ALPINE	Alpine Tire Company, Inc.	\$3,400.84
36886	06/13/18	P	BLACKH	Black Hills Energy	\$636.06
36887	06/13/18	P	BDETER	Brandon Deter	\$1,654.62
36888	06/13/18	P	CEDAR	Cedar Networks	\$350.00
36889	06/13/18	P	CENEX	Cenex Fleet Fueling	\$1,854.67
36890	06/13/18	P	CENTUB	CenturyLink Business Services	\$70.99
36891	06/13/18	P	CPDHEH	Colo Dept Health - HazWaste Pr	\$487.50
36892	06/13/18	P	CMNM	Colorado Mountain News Media	\$857.64
36893	06/13/18	P	COMCAS	Comcast Cable	\$62.47
36894	06/13/18	P	COMCAI	Comcast Internet	\$111.10
36895	06/13/18	P	CUOFCO	Credit Union of Colorado	\$3,486.46
36896	06/13/18	P	IFSTA	Fire Protection Publications	\$865.00
36897	06/13/18	P	FOOTST	FootSteps Marketing	\$975.00
36898	06/13/18	P	FRANK	Frank Nadell	\$316.25
36899	06/13/18	P	GJPIPE	Grand Junction Pipe & Supply C	\$126.06
36900	06/13/18	P	GRANIT	Granite Telecommunications	\$802.16
36901	06/13/18	P	HEUTON	Heuton Tire Company, Inc.	\$1,688.76
36902	06/13/18	P	HOLY	Holy Cross Energy	\$329.11
36903	06/13/18	P	JONESA	Jones & Bartlett Learning	\$637.12
36904	06/13/18	P	KFAWLE	Keegan Fawley	\$75.00
36905	06/13/18	P	CITYMA	Kroger - King Soopers Customer	\$162.38
36906	06/13/18	P	LIFEAS	Life-Assist, Inc.	\$129.73
36907	06/13/18	P	MWATER	Marble Water Company	\$65.00
36908	06/13/18	P	MCMAHA	McMahan & Associates, LLC	\$13,250.00
36909	06/13/18	P	METLIF	MetLife - Group Benefits	\$3,548.60
36910	06/13/18	P	MGANDO	Michael Gandolfo	\$374.00
36911	06/13/18	P	MOPEST	Mountain Pest Control, Inc.	\$220.00
36912	06/13/18	P	MTNWAS	Mountain Waste & Recycling	\$439.68
36913	06/13/18	P	NAPA	Napa Auto Parts, Inc.	\$937.66
36914	06/13/18	P	PAULLU	Paul Luttrell	\$315.92
36915	06/13/18	P	REDSAN	Redstone Water & Sanitation Di	\$312.00
36916	06/13/18	P	RFRENT	Roaring Fork Rentals, Inc.	\$181.31
36917	06/13/18	P	COOP	Roaring Fork Valley Co-Op	\$39.95
36918	06/13/18	P	SOPSUN	Sopris Sun	\$80.00
36919	06/13/18	P	STERIC	Stericycle, Inc.	\$731.14
36920	06/13/18	P	THEADV	The Advantage Group	\$211.68
36921	06/13/18	P	KEYPEO	The Key People Co, Inc.	\$395.00
36922	06/13/18	P	THYSSE	Thyssenkrupp Elevator Corp.	\$505.00
36923	06/13/18	P	TOWNWA	Town of Carbondale	\$299.58
36924	06/13/18	P	TRAILH	Trailhead Technologies, Inc.	\$2,026.87
36925	06/13/18	P	COWILD	Colorado Wildfire Academy	\$400.00
36926	06/13/18	P	VERIZO	Verizon Wireless	\$734.70
36927	06/13/18	P	VFIS	VFIS	\$11,515.00
36928	06/13/18	P	VIP	VIP Trash Removal	\$135.00
36929	06/13/18	P	WESTHE	Western Slope Health Care Grou	\$35,284.37
36930	06/13/18	P	XCEL	Xcel Energy	\$1,134.79
<b>BANK ALPINC REGISTER TOTAL:</b>					<b>\$93,831.21</b>
<b>GRAND TOTAL :</b>					<b>\$93,831.21</b>

\* Check Status Types: "P" - Printed ; "M" - Manual ; "V" - Void ( Void Date ) ; "A" - Application; "E" - EFT  
\*\* Denotes broken check sequence.

**Capital Projects Fund #1**  
AP Check Register (Current by Bank)

Check Date: 6/13/2018

<u>Check No.</u>	<u>Date</u>	<u>Status</u>	<u>Vendor ID</u>	<u>Payee Name</u>	<u>Amount</u>
<b>BANK ID: ALPINE - ALPINE BANK - CHECKING</b>					<b>1140</b>
4741	06/13/18	P	CUOFCO	Credit Union of Colorado	\$3,435.19
4742	06/13/18	P	XEROX	Xerox Corporation	\$556.86
<b>BANK ALPINE REGISTER TOTAL:</b>					<b>\$3,992.05</b>
<b>GRAND TOTAL :</b>					<b>\$3,992.05</b>

\* Check Status Types: "P" - Printed ; "M" - Manual ; "V" - Void ( Void Date ) ; "A" - Application ; "E" - EFT  
\*\* Denotes broken check sequence.

## Carbondale & Rural Fire Protection Dist

### Income Statement

(Original Budget to Actual Comparison)

For the period of 6/1/2018 Through 6/30/2018

	Current Period				Year To Date			
	Actual	Budget	Variance	%	Actual	Budget	Variance	%
<b><u>Cost of Goods Sold</u></b>								
Property Tax	\$0.00	\$0.00	\$0.00	0.0 %	\$(1,780,358.63)	\$(2,748,839.00)	\$(968,480.37)	(35.2)%
Specific Ownership Tax	0.00	0.00	0.00	0.0	(79,124.50)	(150,000.00)	(70,875.50)	(47.3)
Interest/Penalties	0.00	0.00	0.00	0.0	(159.59)	(5,500.00)	(5,340.41)	(97.1)
Delinquent Tax	0.00	0.00	0.00	0.0	(236.22)	(1,000.00)	(763.78)	(76.4)
Abated Tax	0.00	0.00	0.00	0.0	(1,912.00)	(1,912.00)	0.00	0.0
Ambulance Revenues	(1,649.72)	0.00	1,649.72	0.0	(80,156.08)	(225,000.00)	(144,843.92)	(64.4)
Interest Income	0.00	0.00	0.00	0.0	(10.12)	0.00	10.12	0.0
Earnings on Investments	0.00	0.00	0.00	0.0	0.00	(100.00)	(100.00)	(100.0)
Building Rentals	(1,000.00)	0.00	1,000.00	0.0	(6,000.00)	(12,000.00)	(6,000.00)	(50.0)
Contributions & Grants	0.00	0.00	0.00	0.0	(1,000.00)	0.01	1,000.01	10000100.0
Training Income	0.00	0.00	0.00	0.0	0.00	(500.00)	(500.00)	(100.0)
Wildfire Contracts	0.00	0.00	0.00	0.0	(22,966.12)	(10,000.00)	12,966.12	129.7
Special Event Contracts	0.00	0.00	0.00	0.0	0.00	(7,000.00)	(7,000.00)	(100.0)
Miscellaneous Income	0.00	0.00	0.00	0.0	(2,588.50)	(4,000.00)	(1,411.50)	(35.3)
<b>Total Cost of Goods Sold</b>	<b>\$(2,649.72)</b>	<b>\$0.00</b>	<b>\$2,649.72</b>	<b>0.0 %</b>	<b>\$(1,974,511.76)</b>	<b>\$(3,165,850.99)</b>	<b>\$(1,191,339.23)</b>	<b>(37.6)%</b>
<b>Gross Profit</b>	<b>\$2,649.72</b>	<b>\$0.00</b>	<b>\$2,649.72</b>		<b>\$1,974,511.76</b>	<b>\$3,165,850.99</b>	<b>\$(1,191,339.23)</b>	<b>(37.6)%</b>
<b><u>Operating Expenses</u></b>								
Wages	\$58,860.38	\$0.00	\$(58,860.38)	0.0 %	\$660,462.75	\$1,609,632.00	\$949,169.25	59.0 %
Wildfire Wages, CRRF	0.00	0.00	0.00	0.0	5,645.71	5,000.00	(645.71)	(12.9)
Wages - Seasonal Staffing	1,620.00	0.00	(1,620.00)	0.0	1,620.00	65,000.00	63,380.00	97.5
Special Event Wages	0.00	0.00	0.00	0.0	0.00	5,000.00	5,000.00	100.0
Health Benefits	2,214.75	0.00	(2,214.75)	0.0	211,947.73	431,348.00	219,400.27	50.9
Pension Benefits	5,233.50	0.00	(5,233.50)	0.0	58,202.33	145,016.00	86,813.67	59.9
457 Contributions, District portion	474.83	0.00	(474.83)	0.0	5,334.21	12,894.00	7,559.79	58.6
Workers Comp	0.00	0.00	0.00	0.0	26,455.00	56,528.00	30,073.00	53.2
Volunteer Incentive	0.00	0.00	0.00	0.0	1,234.75	27,000.00	25,765.25	95.4
Medicare/FICA Tax	977.41	0.00	(977.41)	0.0	11,817.25	28,457.00	16,639.75	58.5
Unemployment Insurance	0.00	0.00	0.00	0.0	2,439.86	5,000.00	2,560.14	51.2
Death & Disability Policy - FPPA	2,113.51	0.00	(2,113.51)	0.0	17,767.12	40,355.00	22,587.88	56.0
Board Members Pay	0.00	0.00	0.00	0.0	0.00	8,000.00	8,000.00	100.0
Insurance	11,515.00	0.00	(11,515.00)	0.0	34,545.00	55,476.00	20,931.00	37.7
Treasurer Fees	0.00	0.00	0.00	0.0	39,917.42	65,457.00	25,539.58	39.0
Abated Tax	0.00	0.00	0.00	0.0	2,835.50	2,056.00	(779.50)	(37.9)
Administration Supplies/Expenses	461.10	0.00	(461.10)	0.0	12,162.97	13,000.00	837.03	6.4
Accounting	0.00	0.00	0.00	0.0	13,250.00	13,250.00	0.00	0.0
Legal Fees	0.00	0.00	0.00	0.0	9,157.00	25,000.00	15,843.00	63.4
Dues & Subscriptions	0.00	0.00	0.00	0.0	3,814.00	6,673.00	2,859.00	42.8
Administration Fuel	0.00	0.00	0.00	0.0	5,183.48	11,110.00	5,926.52	53.3
Freight & Postage	0.00	0.00	0.00	0.0	1,381.45	1,208.00	(173.45)	(14.4)
Computer Supplies	0.00	0.00	0.00	0.0	0.00	1,871.00	1,871.00	100.0
Fire/EMS Prevention	0.00	0.00	0.00	0.0	20.99	1,028.00	1,007.01	98.0

## Carbondale & Rural Fire Protection Dist

### Income Statement

(Original Budget to Actual Comparison)

For the period of 6/1/2018 Through 6/30/2018

	Current Period				Year To Date			
	Actual	Budget	Variance	%	Actual	Budget	Variance	%
Meetings	0.00	0.00	0.00	0.0	915.85	2,056.00	1,140.15	55.5
Volunteer Dinner Program	0.00	0.00	0.00	0.0	2,295.13	10,000.00	7,704.87	77.0
Election Expense	0.00	0.00	0.00	0.0	827.01	15,000.00	14,172.99	94.5
Emergency Management	0.00	0.00	0.00	0.0	2,000.00	1,028.00	(972.00)	(94.6)
Master Plan	0.00	0.00	0.00	0.0	0.00	2,056.00	2,056.00	100.0
Public Outreach	0.00	0.00	0.00	0.0	5,877.26	18,508.00	12,630.74	68.2
Firefighting Expenses/Supplies	0.00	0.00	0.00	0.0	4,336.36	30,840.00	26,503.64	85.9
Firefighting Fuel	0.00	0.00	0.00	0.0	1,334.54	3,619.00	2,284.46	63.1
Incident Resources	0.00	0.00	0.00	0.0	87.71	1,028.00	940.29	91.5
Incident Food	0.00	0.00	0.00	0.0	293.64	1,028.00	734.36	71.4
Wildfire Expenses, CRRF	0.00	0.00	0.00	0.0	(1,100.42)	2,114.00	3,214.42	152.1
Medical Expenses/Supplies	803.14	0.00	(803.14)	0.0	13,984.51	39,064.00	25,079.49	64.2
Infection Control Program	0.00	0.00	0.00	0.0	421.00	1,028.00	607.00	59.0
Medical Fuel	0.00	0.00	0.00	0.0	1,730.39	4,024.00	2,293.61	57.0
Physician Advisor	0.00	0.00	0.00	0.0	3,500.00	3,500.00	0.00	0.0
Telephone Service	0.00	0.00	0.00	0.0	5,574.81	13,306.00	7,731.19	58.1
Cell Phones/Pagers	208.58	0.00	(208.58)	0.0	1,049.53	2,876.00	1,826.47	63.5
Communications Supplies/Expenses	45.49	0.00	(45.49)	0.0	4,782.73	9,252.00	4,469.27	48.3
Communications Center	0.00	0.00	0.00	0.0	6,054.39	10,000.00	3,945.61	39.5
Training - Firefighting	0.00	0.00	0.00	0.0	8,670.58	20,000.00	11,329.42	56.6
Training - Medical	0.00	0.00	0.00	0.0	5,607.50	1,000.00	(4,607.50)	(460.8)
Paramedic Program	0.00	0.00	0.00	0.0	2,682.86	10,000.00	7,317.14	73.2
EMT Tuitions	0.00	0.00	0.00	0.0	1,989.00	3,000.00	1,011.00	33.7
Training - Administration	0.00	0.00	0.00	0.0	4,037.90	5,000.00	962.10	19.2
Food - Training	0.00	0.00	0.00	0.0	530.45	3,000.00	2,469.55	82.3
Vehicle Repairs	0.00	0.00	0.00	0.0	6,540.21	20,000.00	13,459.79	67.3
Vehicle Supplies, Parts, Tires	2,258.40	0.00	(2,258.40)	0.0	12,376.17	23,588.00	11,211.83	47.5
Equipment Testing	0.00	0.00	0.00	0.0	0.00	15,420.00	15,420.00	100.0
Communications Equipment Repairs	0.00	0.00	0.00	0.0	0.00	2,056.00	2,056.00	100.0
Maintenance Contracts	505.00	0.00	(505.00)	0.0	7,379.59	25,322.00	17,942.41	70.9
Computer Repairs & Service	0.00	0.00	0.00	0.0	6,687.77	14,430.00	7,742.23	53.7
Portable Equipment Repairs	0.00	0.00	0.00	0.0	0.00	206.00	206.00	100.0
Building Utilities	1,281.68	0.00	(1,281.68)	0.0	34,628.94	56,847.00	22,218.06	39.1
Building Maintenance & Repairs	395.00	0.00	(395.00)	0.0	9,372.52	22,666.00	13,293.48	58.6
Building Supplies	0.00	0.00	0.00	0.0	7,889.26	14,683.00	6,793.74	46.3
Janitorial Supplies	0.00	0.00	0.00	0.0	1,051.78	0.00	(1,051.78)	0.0
Miscellaneous Expenses	0.00	0.00	0.00	0.0	148,140.17	0.00	(148,140.17)	0.0
Transfer to Capital Projects Fund	0.00	0.00	0.00	0.0	0.00	100,000.00	100,000.00	100.0
Emergency Reserves	0.00	0.00	0.00	0.0	0.00	92,000.00	92,000.00	100.0
<b>Total Operating Expenses</b>	<b>\$88,967.77</b>	<b>\$0.00</b>	<b>\$(88,967.77)</b>	<b>0.0 %</b>	<b>\$1,436,743.66</b>	<b>\$3,234,904.00</b>	<b>\$1,798,160.34</b>	<b>55.6 %</b>
Net Income (Loss)	<b>\$(86,318.05)</b>	<b>\$0.00</b>	<b>\$(86,318.05)</b>	<b>0.0 %</b>	<b>\$537,768.10</b>	<b>\$(69,053.01)</b>	<b>\$606,821.11</b>	<b>878.8 %</b>