

Carbondale & Rural Fire Protection District  
Meeting of the Board of Directors  
September 29, 2021  
11:00 a.m.

Agenda

- A. Call to order & roll call
- B. Persons Present Not on the Agenda
- C. Training Ground Water Meter Update
- D. 2022 Budget
- E. Other
- F. Adjourn

GENERAL FUND 2022

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9/13/2021

	2020 Audit	2021 Budget	2022 Budget
RESERVE BALANCE JAN 1	1,830,101	2,132,169	2,360,441
<b>REVENUES</b>			
<b>Taxes</b>			
Property Tax	4,066,237	4,115,405	4,564,469
Specific Ownership Tax	320,360	257,500	270,000
Interest & Penalties	14,113	2,000	2,000
Delinquent Tax	0	1,000	1,000
Abated Tax	34,632	8,830	5,419
<b>Total Taxes</b>	<b>4,435,342</b>	<b>4,384,735</b>	<b>4,842,888</b>
<b>Other Revenue</b>			
Ambulance Service	240,219	250,000	212,106
Wildfire Contracts	53,510	10,000	10,000
Special Event Contracts	11,120	5,000	10,000
Earnings on Deposits	122	100	100
Building Rentals	16,500	23,000	6,000
Grants & Contributions	125,103	1,000	1,000
Training Reimbursements	0	500	500
Miscellaneous	15,567	6,000	5,000
Sale of Assets	0	-	0
<b>Total Other Revenue</b>	<b>462,141</b>	<b>295,600</b>	<b>244,706</b>
<b>TOTAL REVENUE</b>	<b>4,897,483</b>	<b>4,680,335</b>	<b>5,087,594</b>

**GENERAL FUND 2022**

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	<b>2020 Audit</b>	<b>2021 Budget</b>	<b>2022 Budget</b>
<b>EXPENDITURES</b>			
<b>Personnel</b>			
Wages	2,559,453	2,411,189	2,522,515
Seasonal Staffing	0	60,000	65,000
Special Event Wages	0	7,000	7,000
Wildfire Contract Wages	0	5,000	5,000
Payroll Taxes	39,292	40,656	42,488
Unemployment Insurance	5,960	7,223	7,593
Health Benefits	597,873	638,403	659,885
Pension Benefits	173,322	201,897	221,791
457 Contribution	20,063	19,857	21,220
Work Comp	61,679	69,940	72,207
Disability	65,938	69,294	75,717
Uniforms	21,700	15,000	15,000
Volunteer Dinner Program	2,494	5,300	2,330
LOSAP Program	0	12,000	10,000
Member Incentive	8,201	10,000	12,000
Health and Wellness		-	10,000
Board Members Pay	12,000	12,000	12,000
<b>Total Personnel</b>	<b>3,567,975</b>	<b>3,584,759</b>	<b>3,761,745</b>
<b>Administration</b>			
Treasurer's Fees	93,607	95,400	96,000
Abated Taxes	7,567	3,000	3,000
Insurance	71,985	79,500	83,475
Legal	20,726	30,000	30,000
Accounting	15,750	16,380	17,000
Ambulance Billing Service	17,790	18,265	19,000
Election	52,486	1,000	20,000
Supplies & Expenses	13,925	14,013	15,000
Fuel	10,955	10,525	12,000
Dues & Subscriptions	9,762	9,105	20,800
Freight & Postage	1,356	1,483	1,000
Computer Supplies	1,050	1,311	2,400
Meetings	3,346	4,160	4,600
Emergency Management	0	1,000	1,000
Master Plan	0	1,000	1,000
Public Outreach/Education	20,943	15,947	8,000
Website/Marketing	10,980	14,560	15,000
Fire/EMS Prevention	1,413	5,000	8,000
COVID-19	50,202	20,000	5,000
<b>Total Administrative</b>	<b>403,843</b>	<b>341,649</b>	<b>362,275</b>
<b>Fire Fighting</b>			
Supplies/Expenses	11,258	30,000	50,000
PPE	37,348	20,000	20,000
Fuel	6,361	6,600	7,700
Incident Resources	1,573	100	1,000
Incident Food	0	2,142	3,000
Wildfire Expenses	0	0	1,000
Wildfire Deployment Expenses	12,086	1,000	1,000
IA Program Expenses	0	0	2,000
<b>Total Fire Fighting</b>	<b>68,626</b>	<b>59,842</b>	<b>85,700</b>

**GENERAL FUND 2022**

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	<b>2020 Audit</b>	<b>2021 Budget</b>	<b>2022 Budget</b>
<b>EXPENDITURES</b>			
<b>EMS</b>			
Supplies/Expenses	52,025	50,000	45,000
Infection Control	0	2,080	2,500
Fuel	3,946	3,790	7,000
Physician Advisor	12,000	12,000	15,000
Rescue Equipment	2,430	1,000	0
<b>Total EMS</b>	<b>70,401</b>	<b>68,870</b>	<b>69,500</b>
<b>Communications</b>			
Supplies/Expenses	18,049	17,953	18,700
Telephone Service	17,285	16,761	17,700
Cell Phones	11,027	14,246	6,700
Communications Center	18,113	21,424	26,000
<b>Total Communications</b>	<b>64,474</b>	<b>70,384</b>	<b>69,100</b>
<b>Training</b>			
Medical	5,417	10,400	6,000
EMT Tuitions	1,046	1,560	2,500
Paramedic Program	1,096	2,080	40,000
Fire	14,111	10,400	6,000
Wildland			3,000
Administration	1,770	10,000	22,000
Training Equipment	1,117	1,040	1,500
Training Building & Grounds	0	0	5,000
Food		1,040	1,000
<b>Total Training</b>	<b>24,557</b>	<b>36,520</b>	<b>87,000</b>
<b>Equipment</b>			
Vehicle Repairs	12,270	14,521	10,000
Vehicle Parts/Supplies/Tires	32,313	30,000	20,000
Equipment Testing	9,928	21,424	15,000
Communications Equipment	537	520	1,000
Maintenance Contracts	5,523	17,139	15,000
Computers Repairs/Service	15,176	16,103	12,000
Portable Equipment	1,055	208	1,000
Office Equipment	8,774	9,599	10,000
<b>Total Equipment</b>	<b>85,576</b>	<b>109,514</b>	<b>84,000</b>
<b>Buildings</b>			
Utilities	69,713	72,000	85,000
Maintenance & Repairs	44,637	35,000	28,000
Supplies	11,683	11,289	15,000
<b>Total Buildings</b>	<b>126,033</b>	<b>118,289</b>	<b>128,000</b>
<b>Miscellaneous</b>			
TABOR Emergency Reserves	0	131,695	139,420
Other Miscellaneous	828	0	0
<b>Total Miscellaneous</b>	<b>828</b>	<b>131,695</b>	<b>139,420</b>
<b>TOTAL EXPENDITURES</b>	<b>4,412,313</b>	<b>4,521,522</b>	<b>4,786,739</b>
<b>Transfer to Capital Projects Fund</b>	<b>100,000</b>	<b>150,000</b>	<b>300,000</b>

<b>Transfer to Capital Replacement</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
<b>Sale of Assets</b>	<b>0</b>	<b>-</b>	<b>0</b>
<b>Reserve Balance 12/31 GF</b>	<b>2,015,271</b>	<b>1,940,982</b>	<b>2,161,296</b>
<b>Reserve Balance 12/31 CPF</b>	<b>382,841</b>	<b>394,332</b>	<b>186,411</b>
<b>Reserve Balance 12/31 CRF</b>	<b>403,232</b>	<b>605,657</b>	<b>584,543</b>
<b>Total Reserves</b>	<b>2,801,344</b>	<b>2,561,763</b>	<b>2,932,250</b>
<b>Restricted Funds</b>	<b>442,165</b>	<b>238,913</b>	<b>192,000</b>
<b>Unrestricted Funds</b>	<b>2,359,179</b>	<b>2,322,850</b>	<b>2,740,250</b>

**CAPITAL PROJECTS FUND 2022**  
**9/13/2021**

	<b>2020</b>	<b>2021</b>	<b>2022</b>
	<b>Audit</b>	<b>Budget</b>	<b>Budget</b>
<b>Reserve Balance Jan 1</b>	<b>430,743</b>	<b>395,670</b>	<b>196,931</b>
<b>REVENUES</b>			
Impact Fees	49,640	10,000	10,000
Earnings on Deposits	120	200	200
Grants	0	17,000	0
Miscellaneous	0	0	0
Lease Purchase Building Projects			1,500,000
<b>TOTAL REVENUE</b>	<b>49,760</b>	<b>27,200</b>	<b>1,510,200</b>
<b>EXPENDITURES</b>			
Loan Payments, New Trucks	102,038	102,038	42,520
Lease Purchase Building Projects			150,000
Fire Equipment	1,483	25,000	16,000
Station Improvements	41,702	0	0
Communications Equipment	2,500	15,000	5,000
Training Equipment	4,838	12,000	
Medical Equipment	0	17,000	25,000
Rescue Equipment	26,696	0	0
Office Equipment	10,762	2,500	12,000
Station Equipment	0	0	10,200
Training Building & Grounds	0	0	5,000
Vehicles	0	0	50,000
Lease Purchase Building Projects			1,500,000
Misc	7,643	5,000	5,000
<b>TOTAL EXPENDITURES</b>	<b>197,662</b>	<b>178,538</b>	<b>1,820,720</b>
Sale of Assets	0	0	0
Transfer from Gen Fund	100,000	150,000	300,000
<b>Reserve Balance 12/31</b>	<b>382,841</b>	<b>394,332</b>	<b>186,411</b>

**CAPITAL PROJECTS 19 FUND 2022**  
**9/13/2021**

	<b>2020 Audit</b>	<b>2021 Budget</b>	<b>2022 Budget</b>
<b>Reserve Balance Jan 1</b>	<b>6,357,412</b>	<b>3,011,953</b>	<b>0</b>
<b>REVENUES</b>			
Bond Proceeds	0	0	0
Earnings on Deposits	45,969	25,000	0
Grants	52,670	85,000	0
Miscellaneous	10,988	0	0
<b>TOTAL REVENUE</b>	<b>109,627</b>	<b>110,000</b>	<b>0</b>
<b>EXPENDITURES</b>			
<b>Building Projects</b>			
Training Ground	0	1,600,000	0
Station 81	0	0	0
Station 82	0	0	0
Station 83	0	0	0
Station 84	0	0	0
Maintenance Projects	0	0	0
<b>Total Building Projects</b>	<b>2,281,809</b>	<b>1,600,000</b>	<b>0</b>
<b>Apparatus</b>			
Type 1/3 Engines		911,700	0
Type 6 Engines	0	185,000	0
Tactical Tenders	0	395,200	0
Tenders	0	0	0
Ambulances	0	0	0
Utility Vehicles	0	0	0
Apparatus Equipment	0	0	0
<b>Total Apparatus</b>	<b>817,561</b>	<b>1,491,900</b>	<b>0</b>
<b>Fire &amp; EMS Equipment</b>			
Fire Equipment	40,900	0	0
SCBA	0	0	0
EMS Equipment	0	0	0
Rescue Equipment	0	0	0
Building Equipment	4,385	0	0
<b>Total Fire &amp; EMS Equipment</b>	<b>45,285</b>	<b>0</b>	<b>0</b>
<b>Training Equipment</b>			
Furniture	0	10,000	0
Technology	0	0	0
Hardware	0	0	0
Equipment	44,097	0	0
<b>Total Equipment</b>	<b>44,097</b>	<b>10,000</b>	<b>0</b>
<b>Communications</b>			
Communications	59,146	0	0
<b>Total Communications</b>	<b>59,146</b>	<b>0</b>	<b>0</b>

**CAPITAL PROJECTS 19 FUND**

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	<b>2020 Audit</b>	<b>2021 Budget</b>	<b>2022 Budget</b>
<b>Administration</b>			
Furniture	0	10,000	0
Technology	0	0	0
Hardware	0	0	0
Equipment	0	0	0
<b>Total Administration</b>	<b>10,682</b>	<b>10,000</b>	<b>0</b>
<b>Miscellaneous</b>			
COVID-19	15,583	0	0
Miscellaneous	0	5,000	0
<b>Total Miscellaneous</b>	<b>15,583</b>	<b>5,000</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>3,274,163</b>	<b>3,116,900</b>	<b>0</b>
<b>Reserve Balance 12/31</b>	<b>3,192,876</b>	<b>5,053</b>	<b>0</b>



**CAPITAL REPLACEMENT FUND 2022**  
**9/13/2021**

	<b>2020 Audit</b>	<b>2021 Estimate</b>	<b>2022 Budget</b>
<b>Reserve Balance Jan 1</b>	<b>201,341</b>	<b>403,232</b>	<b>603,793</b>
<b>REVENUES</b>			
Earnings on Deposits	1,891	561	750
Grants	0	0	0
Miscellaneous	0	0	0
<b>TOTAL REVENUE</b>	<b>1,891</b>	<b>561</b>	<b>750</b>
<b>EXPENDITURES</b>			
Apparatus	0	0	125,000
Vehicles	0	0	0
Buildings	0	0	95,000
Fire Equipment	0	0	0
Medical Equipment	0	0	0
Misc	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>220,000</b>
Sale of Assets	0	0	0
Transfer from Gen Fund	200,000	200,000	200,000
<b>Reserve Balance 12/31</b>	<b>403,232</b>	<b>603,793</b>	<b>584,543</b>

**BOND FUND 2022**  
**9/13/2021**

	<b>2020 Audit</b>	<b>2021 Estimate</b>	<b>2022 Budget</b>
<b>Reserve Balance Jan 1</b>	<b>422,325</b>	<b>425,834</b>	<b>426,248</b>
<b>REVENUES</b>			
<b>Taxes</b>			
Property Tax	899,684	913,469	934,693
Abated Tax	6,955	1,173	971
<b>Total Taxes</b>	<b>906,639</b>	<b>914,642</b>	<b>935,665</b>
<b>Other Revenue</b>			
Earnings on Deposits	4,228	710	500
Miscellaneous	0	0	0
<b>Total Other Revenue</b>	<b>4,228</b>	<b>710</b>	<b>500</b>
<b>TOTAL REVENUE</b>	<b>910,867</b>	<b>915,352</b>	<b>936,165</b>
<b>EXPENDITURES</b>			
Treasurer Fees	19,133	21,913	21,500
2017 Bond Issue, Principal	520,000	535,000	566,750
2017 Bond Issue, Interest	54,600	44,200	33,500
2019 Bond Issue, Principal		0	0
2019 Bond Issue, Interest	312,825	312,825	312,825
Fiscal Agents Fees	800	1,000	1,000
Miscellaneous	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>907,358</b>	<b>914,938</b>	<b>935,575</b>
Debt Proceeds/Issuance Costs		0	0
<b>Reserve Balance 12/31</b>	<b>425,834</b>	<b>426,248</b>	<b>426,837</b>

**PENSION FUND 2022**  
**9/13/2021**

	<b>2020 Audit</b>	<b>2021 Estimate</b>	<b>2022 Budget</b>
<b>Reserve Balance Jan 1</b>	<b>2,337,606</b>	<b>2,465,005</b>	<b>2,499,135</b>
<b>REVENUES</b>			
<b>Taxes</b>			
Property Tax	56,370	45,469	43,868
<b>Total Taxes</b>	<b>56,370</b>	<b>45,469</b>	<b>43,868</b>
<b>Other Revenue</b>			
FPPA Matching Funds	53,985	50,733	40,922
Earnings on Deposits	298,366	280,928	50,000
Miscellaneous	0	0	0
<b>Total Other Revenue</b>	<b>352,351</b>	<b>331,661</b>	<b>90,922</b>
<b>TOTAL REVENUE</b>	<b>408,721</b>	<b>377,130</b>	<b>134,790</b>
<b>EXPENDITURES</b>			
FPPA Fees & Expenses	41,134	40,000	40,000
Treasurer Fees	2,000	2,000	1,800
Benefits	238,188	275,000	275,000
Disability Insurance	0	25,000	25,000
Fidelity Bond	0	1,000	1,000
Miscellaneous	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>281,322</b>	<b>343,000</b>	<b>342,800</b>
<b>Reserve Balance 12/31</b>	<b>2,465,005</b>	<b>2,499,135</b>	<b>2,291,125</b>