

LAKE CITY AREA FIRE PROTECTION DISTRICT

AGENDA

May 28, 2024

Regular Meeting

6:00 p.m. – Lake City Fire Station, 131 N. Henson Street

Zoom Meeting Link for Guests:

<https://us02web.zoom.us/j/86712755172?pwd=HmP4iP6HvPAZduCa25aIEs77WmNXzx.1>

CALL TO ORDER

ROLL CALL

MINUTES **

BILLS PAYABLE

TREASURER'S REPORT **

MANAGER REPORT (emailed separately)

FIRE MARSHAL REPORT (emailed separately)

FIRE CHIEF REPORT

1. BOARD OF DIRECTORS – Swear In Evan Milski
2. 2023 AUDIT – Presentation by David Green **
3. FINANCE - SB 24-194, Discussion **
4. WEBSITE ACCESSIBILITY – HB 21-1110 Compliance, Proposal from Streamline **
5. FINANCE – Update Bank Signatories
6. BOARD OF DIRECTORS – Compensation for Directors, Chairman Hall
7. PERSONNEL – Executive Session per CRS 24-6-402(4)(e) for determining positions relative to matters that may be subject to negotiations; developing strategy for negotiations; and instructing negotiators regarding the position of Fire Chief **

ADJOURNMENT

** included in packet

RECORD OF PROCEEDINGS

Regular Meeting

April 30, 2024

Chairman Hall called the regular meeting of the Board of Directors of the Lake City Area Fire Protection District to order at 5:00 p.m. in the fire station. Those Directors present were: Crystal Brown and Dennis Cavit.

Director Boyce was absent. One vacancy exists.

Also present were: Bill Hagendorf, Manager (via video conference); Evan Milski, Fire Chief; and Michelle Pierce, Secretary.

MINUTES OF PREVIOUS MEETING

Director Cavit moved, Director Brown seconded to approve the minutes of the March 26, 2024 regular meeting as circulated. The motion passed with all voting yes in a general vote.

BILLS PAYABLE

Director Cavit moved, Director Brown seconded to approve payment of the bills as circulated. The motion passed with all voting yes in a general vote.

TREASURER'S REPORT

Director Brown moved, Director Cavit seconded to approve the Treasurer's Report for the month ending March 31, 2024 as circulated. The motion passed with all voting yes in a general vote.

QUARTERLY BUDGET REPORT

The Directors read the quarterly budget report for March 31, 2024.

MANAGER REPORT

The Directors read the report submitted by Manager Hagendorf (see attached).

FIRE MARSHAL REPORT

The Directors read the report submitted by Manager Hagendorf (see attached).

FIRE CHIEF REPORT

Fire Chief Milski reported that four good training sessions had been held in the past month including a live fire training, responder wellness, and a joint extrication training with Hinsdale EMS.

2024 INCLUSIONS – Public Hearing & Orders Granting Petitions

Chairman Hall opened the public hearing to consider comments regarding the petitions for inclusion of new territory in the boundaries of the fire protection district. There were no comments. Secretary Pierce stated that she had not received any comments either verbally or in writing. Chairman Hall closed the public hearing.

Director Cavit moved, Director Brown seconded to approve the Orders Granting Petitions for the following properties:

Lot 6, Lake City North Subdivision, Town of Lake City, Hinsdale County, Colorado. Owned by the Joseph and Rebecca Chwirka Revocable Trust.

Lot 1, Lakeshore Estates Subdivision, Hinsdale County, Colorado. Owned by Sandra Nelson and Mary Heins.

Lots 14-15-16 and a portion of the old riverbed, Block 10 Wades Addition, Hinsdale County, Colorado. Owned by the Walters Family Revocable Trust.

The motion passed with all voting yes in a general vote.

RECORD OF PROCEEDINGS

Regular Meeting (2)

April 30, 2024

BOARD OF DIRECTORS – Change of Meeting Time, Chairman Hall

Chairman Hall asked that the Directors consider changing the regular meeting time of 5:00 p.m. to 6:00 p.m. He stated that Director Boyce is working four ten-hour shifts, which is why he is not here tonight, and that he will start working four ten-hour shifts starting next week.

Director Cavit moved, Director Brown seconded to permanently change the regular meeting time from 5:00 p.m. to 6:00 p.m. starting with the May meeting. The motion passed with all voting yes in a general vote.

BOARD OF DIRECTORS – Letters of Interest to Fill Vacancy

The Directors read letters of interest from Katherine Heidt, Evan Milski, Eugene Polenske, and Donald Rightsell.

(Director Boyce entered the meeting at 5:47 p.m.)

There was much discussion regarding qualifications, the possibility of conducting interviews, and the ability of the interested parties to attend regular meetings. The Directors acknowledged that the person appointed would serve only until the May 2024 regular election at which time the remaining two years on Jim Rowe's term would be filled.

Director Boyce moved, Director Brown seconded to appoint Evan Milski to fill the vacancy left on the Board by the resignation of Jim Rowe. The motion passed with all voting yes in a general vote.

The Directors agreed to swear Mr. Milski in at the next meeting. Secretary Pierce stated that she would notify the remaining three parties of the Board's decision. The Directors asked her to strongly encourage them to consider running for election in May of 2024, noting that there would also be three 4-year terms expiring at that time in addition to the 2-year term left by Jim Rowe's resignation.

LAKE CITY FIRE-RESCUE – Stipend Tracking Logs

The Directors read the tracking logs for stipends paid in the last quarter for training and incident response (see attached.)

FINANCE – Grants Update, Manager Hagendorf

Manager Hagendorf reported that the new thermal camera has arrived and that he will bring it in next week. He stated that the District should be reimbursed for 100% of the cost within the next 60 days.

Manager Hagendorf reported that the Special District Association has an open grant process for funding website accessibility with grants being awarded from \$250 to \$10,000. He stated that the District's website needs to be brought into compliance with Colorado accessibility laws. Secretary Pierce stated that she will conduct further research and report back at the next meeting. Manager Hagendorf stated that he will send her the link to the application and information.

FINANCE – Update on SB24-194, Manager Hagendorf

Manager Hagendorf reported that the Colorado State Fire Chief's association was instrumental in getting SB24-194 passed which allows Fire Protection Districts to ask their voters to approve a sales tax to help fund their operations. He stated that the sales tax rate was not specified in the legislation and could, therefore, be determined by the District and specified in the ballot question. Manager Hagendorf and Secretary Pierce agreed to conduct further research on the process and possible revenues and report back at the next meeting.

PERSONNEL – Fire Chief

In the absence of the potential candidate for the position of Fire Chief, it was determined that there would not be an executive session tonight.

The Directors read a revised job description for the position of Fire Chief. Manager Hagendorf stated that the responsibilities have been pared down and that compensation would be minimal. He stated that he needed to add a provision that states if the position is compensated, the Chief would not be eligible for retirement or stipend payments.

There was discussion regarding the desire that the potential candidate should take the position as a volunteer for at least 90 days before being offered compensation. The Directors agreed to include this matter on the next meeting agenda on the condition that the potential candidate be present.

RECORD OF PROCEEDINGS

Regular Meeting (3)

April 30, 2024

<u>BILLS PAYABLE TO AND FOR:</u>	<u>AMOUNT</u>	<u>FUND</u>
Bill Hagendorf – Contract Labor, District Manager	\$ 4,200.00	Gen.
Bill Hagendorf – Contract Labor, Fire Marshal	500.00	Gen.
Bill Hagendorf – Mileage Reimbursement, March 22-23, 2024	117.00	Gen.
CenturyLink – Phone Service	93.16	Gen.
Fire Programs – Annual Access, Support & Update	2,593.00	Gen.
Gunnison County Electric Association – Electricity	113.91	Gen.
Hinsdale County – Reimburse for CPR Instructor Fee	194.25	Gen.
Hinsdale County – Diesel Fuel	51.91	Gen.
Lake Fork Health Service District – Firefighter Physical, Carson	125.00	Gen.
Lake Fork Health Service District – Firefighter Physical, Carson	92.00	Gen.
Lake Fork Health Service District – Firefighter Physical, Milski	134.00	Gen.
Lake Fork Health Service District – Firefighter Physical, Milski	100.00	Gen.
Lake Fork Health Service District – Firefighter Physical, Ralph	92.00	Gen.
Lake Fork Health Service District – Firefighter Physical, Ralph	125.00	Gen.
Michelle Pierce – Contract Labor, Secretary	750.00	Gen.
Peak Alarm Co., Inc. – Alarm System Installation	2,116.00	Gen.
Silver World Publishing – Ad	20.00	Gen.
Simply Broadband Solutions – Broadband Internet	80.00	Gen.
VISA – Wyze Cam Plus Subs., Chainsaw Parts, HazMat Recert. Fee	93.75	Gen.
Witmer Public Safety Group – Leather Fronts	144.55	Gen.
Witmer Public Safety Group – Thermal Camera Kit	7,499.99	Cap.
Crystal Early – Training Stipend	\$ 150.00	Gen.
Dustin Skinner – Training Stipend	100.00	Gen.
Eli Loper – Training Stipend	75.00	Gen.
Evan Milski – Training Stipend	125.00	Gen.
Greg Levine – Training Stipend	175.00	Gen.
Joe Schultheis – Training Stipend	25.00	Gen.
Josh Vortruba - Training Stipend	50.00	Gen.
Michael Tuttle - Training Stipend	125.00	Gen.
Michael Ralph - Training Stipend	300.00	Gen.
Michael Carson - Training Stipend	200.00	Gen.
Nathan Wuest - Training Stipend	75.00	Gen.
Patrick Tubbs - Training Stipend	200.00	Gen.
Pryia Hartman - Training Stipend	25.00	Gen.
Silas Hartman – Training Stipend	25.00	Gen.
Thomas Hamel - Training Stipend	25.00	Gen.
William Merfeld - Training Stipend	125.00	Gen.
Crystal Earley – Incident Response Stipend	75.00	Gen.
Dustin Skinner – Incident Response Stipend	25.00	Gen.
Eli Loper – Incident Response Stipend	125.00	Gen.
Evan Milski – Incident Response Stipend	250.00	Gen.
Greg Levine – Incident Response Stipend	150.00	Gen.
Joe Schultheis – Incident Response Stipend	75.00	Gen.
Josh Vortruba – Incident Response Stipend	75.00	Gen.
Michael Tuttle – Incident Response Stipend	250.00	Gen.
Michael Ralph – Incident Response Stipend	225.00	Gen.
Michael Carson – Incident Response Stipend	150.00	Gen.
Patrick Tubbs – Incident Response Stipend	125.00	Gen.
Thomas Hamel – Incident Response Stipend	125.00	Gen.
William Merfeld – Incident Response Stipend	175.00	Gen.

ADJOURNMENT

There being no further business to come before the Board, Director Brown moved, Director Cavit seconded to adjourn the regular meeting at 7:03 p.m., but to meet again at the next regular meeting on May 28, 2024. The motion passed with all voting yes in a general vote.

ATTEST:

Chairman

Secretary

LAKE CITY AREA FIRE PROTECTION DISTRICT

Treasurer's Report

April 30, 2024

	<u>BEGINNING BALANCE 4/1/2024</u>	<u>RECEIPTS</u>	<u>DISBURSEMENTS</u>	<u>ENDING BALANCE 4/30/2024</u>
GENERAL FUND	\$85,169.24	\$10,390.39	\$15,732.39	\$79,827.24
CAPITAL RESERVE FUND	\$489,061.83	\$4,373.59	\$7,706.58	\$485,728.84
CONTINGENCY RESERVE FUND	\$73,612.20	\$249.91	\$11.81	\$73,850.30
FACILITIES FUND	\$9,700.00	\$0.00	\$0.00	\$9,700.00
TOTALS	\$657,543.27	\$15,013.89	\$23,450.78	\$649,106.38

Petty Cash	\$25.00
Checking Acct - CBANKS	\$100.00
MM Acct - CBANKS	\$536,080.03
MM Acct - ColoTrust	\$92,901.35
Certificates of Deposit	\$20,000.00
TOTAL	\$649,106.38

Respectfully submitted,

Treasurer

**LAKE CITY AREA FIRE PROTECTION DISTRICT
FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT
DECEMBER 31, 2023**

DRAFT

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Green & Associates LLC

Certified Public Accountants & Business Consultants

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Lake City Fire Protection District

Opinions

We have audited the accompanying financial statements of the governmental activities and the major funds of Lake City Fire Protection District as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Lake City Fire Protection District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Lake City Fire Protection District as of December 31, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Lake City Fire Protection District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Lake City Fire Protection District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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Certified Public Accountants & Business Consultants

In performing an audit in accordance with generally accepted auditing standards, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures of the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Lake City Fire Protection District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Lake City Fire Protection District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Schedule of Revenues, Expenditures and Changes in Fund balances – General Fund Budget and Actual, Schedule of Contributions – Multiyear, Schedule of Changes in Net Pension Liability / (Asset) and Related Ratios Multiyear, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Lake City Fire Protection District's basic financial statements. The other supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

DRAFT

Fort Collins, Colorado
May xx, 2024

Management's Discussion and Analysis

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Lake City Area Fire Protection District

Management's Discussion and Analysis

Introduction:

Management's Discussion and Analysis is intended to provide the reader and user of our financial statements with a narrative overview of the District's financial activities. Management's Discussion and Analysis (MD&A) should be read in conjunction with the District's financial statements and notes to the financial statements, beginning on page 7.

Overview of the Financial Statements of the District:

The audited financial statements of the District are:

- Statement of Net Position
- Statement of Activities
- Balance Sheet – Governmental Fund
- Statement of Revenues, Expenditures, and Changes in Fund Balance-Governmental Fund
- Notes to the Financial Statements

The financial statements of the District are presented as a special purpose government engaged in government type activities. These financial statements distinguish between the functions of the District that will be principally supported by taxes. The functions of the District include the provision of fire protection services and the preventive mitigation of fire dangers.

The **Statement of Net Position** is prepared using the full accrual basis of accounting, provides information about what is owned (assets) by the District, what is owed (liabilities) by the District, and what is the District's equity in its assets (Net Position). Over time, the comparison of changes in Net Position may provide a useful method of evaluating whether the financial position of the District is improving, deteriorating, or maintaining a status quo.

The **Statement of Activities** provides information about the components – Program Expenses, Program Revenue, General Revenue – of the District's annual operating activities and how those activities affected Net Position.

The **Balance Sheet – Governmental Funds** presents the financial position of the District's funds using the traditional government modified accrual method of accounting, which does not reflect capital assets and debt obligations.

The **Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds** presents the activities of the District's funds using the modified accrual method of accounting which includes expenditures for capital assets and debt service obligations. This method approximates the reporting on a cash basis and closely follows the budgetary method.

The two reconciliations, which accompany these governmental funds statements, provide explanations of the specific differences in these statements as compared to the Statement of Net Position and the Statement of Activities.

Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund provides information comparing budgeted revenue and expenditure activities

with the actual revenue and expenditure activities. When applicable, this will include a comparison of the originally approved budget with the final amended budget.

The **Notes to Financial Statements** provide additional, required disclosures about the District, its accounting policies and practices, its financial position and operating activities, and other required information. The information included in these notes is essential to a full understanding of the information contained in the financial statements.

Condensed Comparative Financial Information:
Statement of Net Position

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Current Assets			
Cash and cash equivalents	\$ 650,513	\$ 618,143	\$ 622,122
Other current assets	186,438	199,999	161,738
	<u>836,951</u>	<u>818,142</u>	<u>783,860</u>
Non Current Assets			
Pension asset	97,067	97,067	78,168
Capital assets – net	424,676	431,079	473,112
Total Assets	<u>1,358,694</u>	<u>1,346,288</u>	<u>1,335,140</u>
Deferred outflows of resources	<u>36,772</u>	<u>14,419</u>	<u>19,956</u>
Current Liabilities	386	1,646	483
Total Liabilities	<u>1,646</u>	<u>1,646</u>	<u>483</u>
Deferred Inflows of Resources	<u>134,900</u>	<u>143,098</u>	<u>144,168</u>
Net Position			
Net investment in capital assets	424,676	431,079	473,112
Restricted	74,494	102,458	82,748
Unrestricted	732,705	682,426	654,585
Total Net Position	<u>\$ 1,231,875</u>	<u>\$ 1,215,963</u>	<u>\$ 1,210,445</u>

Statement of Activities

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Program Expenses			
Firefighting and rescue	80,494	118,676	80,158
Administration	94,700	74,170	66,721
Building and grounds	18,564	16,042	16,883
Total Program Expenses	<u>193,758</u>	<u>208,888</u>	<u>163,762</u>
Program Revenues			
Charges for services	4,000	9,455	3,258
Grants & contributions	62,856	64,630	15,248
Total Program Revenue	<u>66,856</u>	<u>74,085</u>	<u>18,506</u>
Net Program Expense	<u>126,902</u>	<u>134,803</u>	<u>145,256</u>
General Revenues	<u>142,814</u>	<u>140,321</u>	<u>134,160</u>
Change in Net Position	<u>15,912</u>	<u>5,518</u>	<u>(11,096)</u>
Net Position, Beginning of Year	1,215,963	1,210,445	1,221,541
Net Position, End of Year	<u>\$ 1,231,875</u>	<u>\$ 1,215,963</u>	<u>\$ 1,210,445</u>

This foregoing information is a summary of the financial information contained in the District's financial statements. For more about the information contained in this condensed, comparative financial information, we recommend a close review of the accompanying audited financial statements beginning on page 7.

Discussion of Financial Position and Operating Activities

The District's Net Position as of December 31, 2023 was \$1,231,875. This is an increase of \$18,432 from 2022 relating to revenues exceeding expenses by that amount. Capital expenditures are not expensed in this statement.

Unrestricted cash, cash equivalents, and investments of the District at December 31, 2023, totaled \$630,513, which represents approximately 75% of the District's current assets.

Capital Assets, net of accumulated depreciation, of the District at December 31, 2023, totaled \$424,676, which represents approximately 32% of the District's total assets. The change from the prior year consists of depreciation and additions during the year.

General revenues increased in 2023 to \$142,814 from \$140,321 due to increases in taxes. Program expenses decreased to \$193,758. The decrease in expenses cannot be attributed to one specific item. See page 8 of the accompanying Financial Statements for details of these revenues and expenses.

Fund Discussion

The General Fund balance decreased to \$131,901. The fund balance includes \$5,808 for emergencies in accordance with TABOR requirements. The assets and liabilities are comprised primarily of cash and property tax revenues to be realized in 2024. General Fund expenditures exceeded revenues by \$25,269 see page 10 of the accompanying financial statements for the details of the revenues and expenditures.

Capital Reserve Fund - The capital reserve fund balance increased by \$28,803. The increase is attributed to FEMA grant the district obtained.

General Fund Budgetary Discussion

Actual revenues for 2023 were \$27,121 more than the final budget. This is attributed to higher than anticipated grants and taxes. Actual expenditures for 2023 were \$18,294 less than the final budgeted expenditures due to not spending the budgeted reserves. See page 22 of the accompanying financial statements for more detail. The budget was not amended for the year, as such all numbers are compared to the final budgeted amounts.

Capital Reserve Fund Budgetary Discussion

Actual revenues for 2023 were \$49,733 more than the final budget. This is attributed to higher than anticipated specific ownership taxes, fire services, and grants. Actual expenditures for 2023 were \$402,456 less than the final budgeted expenditures due to not spending the budgeted reserves. See page 25 of the accompanying financial statements for more detail. The budget was not amended for the year, as such all numbers are compared to the final budgeted amounts.

Capital Assets and Long-term Obligations

Capital Assets. The District's primary capital assets are buildings and fire suppression equipment. The District the District purchased \$57,475 of assets during the year. The District disposed of a cascade and fill station which was replaced during the year. See Note 3 of the Notes to the Financial Statements on page 17.

Long-term Debt. The District does not have any long-term debt.

Economic Factors and Next Year's Budget. Tax revenue for 2024 should be consistent with 2023. The District is currently well-equipped and all major upgrades to the fire station have been completed. Operating expenses are projected to increase in 2024.

Requests for Information. This financial report is designed to provide a general overview of Lake City Area Fire Protection District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or request for additional information should be addressed to the District at P.O. Box 574, Lake City, CO 81235.

Basic Financial Statements

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**Lake City Area Fire Protection District
Statement of Net Position
December 31, 2023**

Assets

Current Assets

Cash and cash equivalents	\$ 630,513
Investments	20,000
Cash at county treasurer	1,773
Accounts receivable	60,629
Prepaid expenses	1,447
Property taxes receivable	122,589
Total Current Assets	836,951

Noncurrent Assets

Net pension asset	68,762
Capital assets	
Nondepreciable	42,021
Depreciable	953,113
Less: Accumulated depreciation	(570,458)
Net Capital Assets	424,676
Total Noncurrent Assets	493,438
Total Assets	1,330,389

Deferred Outflows of Resources

Pension	36,772
Total Deferred Outflows of Resources	36,772

Liabilities

Current Liabilities

Accounts payable	338
Other accrued liabilities	48
Total Liabilities	386

Deferred Inflows of Resources

Deferred property taxes	122,589
Pension	12,311
Total Deferred Inflows of Resources	134,900

Net Position

Net investments in capital assets	424,676
Restricted for emergencies	5,808
Restricted pension asset	68,762
Unrestricted	732,629
Total Net Position	\$ 1,231,875

**Lake City Area Fire Protection District
Statement of Activities
For the Year Ended December 31, 2023**

<u>Governmental Activities</u>	Expenses	<u>Program Revenues</u>		Net (Expenses) Revenue and Changes in Net Position
		Charges for Service	Operating and Capital Grants and Contributions	Governmental Activities
Firefighting and rescue operations	\$ 80,494	\$ 4,000	\$ 62,856	\$ (13,638)
Administration	94,700	-	-	(94,700)
Building and grounds	18,564	-	-	(18,564)
Total Governmental Activities	<u>\$ 193,758</u>	<u>\$ 4,000</u>	<u>\$ 62,856</u>	<u>(126,902)</u>
General Revenues				
Property taxes				123,809
Specific ownership taxes				10,146
Earnings on investments				6,722
Other				2,137
Total Revenues				<u>142,814</u>
Change in Net Position				15,912
Net Position - Beginning of Year				1,215,963
Net Position - End of Year				<u>\$ 1,231,875</u>

Fund Financial Statements

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**Lake City Area Fire Protection District
Balance Sheet
December 31, 2023**

	<u>Major Funds</u>		<u>Nonmajor Funds</u>		Total Governmental Funds
	<u>General Fund</u>	<u>Capital Reserve Fund</u>	<u>Facilities Fund</u>	<u>Contingency Fund</u>	
Assets					
Current Assets					
Cash and cash equivalents	\$ 98,602	\$ 447,084	\$ 9,700	\$ 75,127	\$ 630,513
Investments	20,000	-	-	-	20,000
Cash at county treasurer	1,117	621	-	35	1,773
Accounts receivable	11,105	49,524	-	-	60,629
Prepaid expenses	1,447	-	-	-	1,447
Property taxes receivable	77,556	42,599	-	2,434	122,589
Total Assets	\$ 209,827	\$ 539,828	\$ 9,700	\$ 77,596	\$ 836,951
Liabilities					
Current Liabilities					
Accounts payable	\$ 338	\$ -	\$ -	\$ -	\$ 338
Other accrued liabilities	32	16	-	-	48
Total Liabilities	370	16	-	-	386
Deferred Inflows of Resources					
Deferred property tax revenue	77,556	42,599	-	2,434	122,589
Unavailable revenues	-	49,524	-	-	49,524
Total Deferred Inflows of Resources	77,556	92,123	-	2,434	172,113
Equity					
Fund Balance					
Non-Spendable	1,447	-	-	-	1,447
Restricted	5,808	-	-	-	5,808
Assigned	-	447,689	9,700	75,162	532,551
Unassigned	124,646	-	-	-	124,646
Total Fund Balance	131,901	447,689	9,700	75,162	664,452
Total Liabilities, Fund Balance and Deferred Inflows	\$ 209,827	\$ 539,828	\$ 9,700	\$ 77,596	\$ 836,951

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position

Amounts reported for governmental funds in the Statement of Net Position are different because:

Total fund balance	664,452
Capital Assets used in governmental activities are not current financial resources and therefore are not reported in the funds.	424,676
Net pension asset and the related deferred inflows and outflows of resources are not current financial resources and are therefore not reported in the fund financial statements.	93,223
Intergovernmental revenues that do not provide current financial resources are included in deferred inflows of resources in the fund financial statements and are considered revenues in the statement of activities.	49,524
Total Net Position	\$ 1,231,875

Lake City Area Fire Protection District
Statement of Revenue, Expenditures and Changes in Fund Balance
For the Year Ended December 31, 2023

	<u>Major Funds</u>		<u>Nonmajor Funds</u>		Total Governmental Funds
	General Fund	Capital Reserve Fund	Facilities Fund	Contingency Fund	
Revenues					
Property taxes	\$ 78,000	\$ 43,333	\$ -	\$ 2,476	\$ 123,809
Specific ownership taxes	6,392	3,551	-	203	10,146
Fire Services	3,893	-	-	-	3,893
Interest income	6,503	207	-	12	6,722
Donations	13,332	-	-	-	13,332
Grants	-	37,040	-	-	37,040
Petitions and special services	107	-	-	-	107
Miscellaneous	2,325	4,312	-	-	6,637
Total Revenue	<u>110,552</u>	<u>88,443</u>	<u>-</u>	<u>2,691</u>	<u>201,686</u>
Expenditures					
Operations					
Firefighting and rescue	20,080	-	-	-	20,080
Administration	88,515	-	-	-	88,515
Building and grounds maintenance	13,453	-	-	-	13,453
Training	155	-	-	-	155
Communications	7,722	-	-	-	7,722
County treasurer fees	3,896	2,165	-	124	6,185
Capital outlay	-	57,475	-	-	57,475
Total Expenditures	<u>133,821</u>	<u>59,640</u>	<u>-</u>	<u>124</u>	<u>193,585</u>
Revenue Over (Under) Expenditures	<u>(23,269)</u>	<u>28,803</u>	<u>-</u>	<u>2,567</u>	<u>8,101</u>
Other Financing Sources					
Transfers in	-	-	2,000	-	2,000
Transfers out	(2,000)	-	-	-	(2,000)
Total Other Financing Sources	<u>(2,000)</u>	<u>-</u>	<u>2,000</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(25,269)</u>	<u>28,803</u>	<u>2,000</u>	<u>2,567</u>	<u>8,101</u>
Fund Balance, beginning of year	157,170	418,886	7,700	72,595	656,351
Fund Balance, end of year	<u>\$ 131,901</u>	<u>\$ 447,689</u>	<u>\$ 9,700</u>	<u>\$ 75,162</u>	<u>\$ 664,452</u>

Total Change in Fund Balance Governmental Fund	\$ 8,101
Depreciation expense reported in the Statement of Activities does not require the use of current financial resources therefore is excluded from the fund statements.	(50,753)
Capital outlay to purchase or build capital assets is reported in governmental funds as an expenditure. However, for governmental activities those costs are shown in the Statement of Net Position and allocated over their useful lives.	57,475
Disposals of capital assets are reported in the governmental funds as revenues however; they are reported in the governmental activities net of their depreciable basis.	(13,125)
Changes arising from the change in net pension asset and the related deferred inflows and outflows of resources are not current financial resources and are therefore not reported in the fund financial statements.	1,730
Revenues received in future years may not be considered a current economic resource and therefore are not included in the governmental funds until the year they are received.	<u>12,484</u>
Change in Net Position of Governmental Activities	<u>\$ 15,912</u>

Lake City Area Fire Protection District
Notes to Financial Statements
December 31, 2023

Note 1 Summary of Significant Accounting Policies

Financial Reporting Entity

In conformance with Governmental Accounting and Financial Reporting Standards, Lake City Area Fire Protection District, (the "District"), is the reporting entity for financial reporting purposes. The District is the primary government financially accountable for all activities of the District within the geographical area organized as the Lake City Area Fire Protection District. The District meets the criteria of a primary government: its Board of Directors is the publicly elected governing body; it is a legally separate entity; and it is fiscally independent. The District was formed in 1982 to provide firefighting, fire prevention, and search and rescue operations for the Lake City area. The District has no employees and all operations are contracted or volunteer.

In accordance with governmental accounting standards, the District has considered the possibility of inclusion of additional entities in its financial statements. The definition of the reporting entity is based primarily on financial accountability. No other entities have been included in the District's financial statements.

Basis of Presentation

The District's basic financial statements consist of government-wide statements, including a Statement of Net Position and a Statement of Activities, and fund financial statements which provide a more detailed level of information.

Government-wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the District as a whole. These statements include the financial activities of the primary government and exclude the activity of funds that are fiduciary in nature.

The Statement of Net Position presents the financial position of the governmental activities at the end of the year. The Statement of Activities presents a comparison between program expenses and the program revenue for each program or function of the District's governmental activities. Program expenses are those that are specifically associated with a service, program or department; and therefore, clearly identifiable to a particular function. Program revenue includes charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenue are presented as general revenue of the District, with certain limited exceptions. The comparison of program expenses with program revenue identifies the extent to which each governmental function is self-financing or draws from the general revenue of the District.

Fund Financial Statements

During the year the District segregates transactions related to certain District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the District at this more detailed level. The focus of governmental fund financial statements is on major funds.

**Lake City Area Fire Protection District
Notes to Financial Statements (Continued)
December 31, 2023**

Note 1 Summary of Significant Accounting Policies (Continued)

Fund Accounting

The accounts of the District are organized on the basis of funds each of which is considered a separate accounting entity. Fund types used by the District are described below.

Fund Type

General Fund – the General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Capital Reserve Fund - is used to account for the ongoing capital needs of the District including the acquisition of sites, buildings, equipment and vehicles.

Contingency Reserve Fund – is used to accumulate resources for unforeseen circumstances.

Facilities Fund - is used to account for the reserves for future maintenance of the facilities.

Measurement Focus

Government-wide Financial Statement

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. All assets and liabilities associated with the operation of the District are included in the Statement of Net Position.

Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet and only revenues that are available within 60 days are recorded in the Statement of Revenues, Expenditures and Changes in Fund Balance. The Statement of Revenues, Expenditures, and Changes in Fund Balance reports on the sources (revenue and other financing sources) and uses (expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliation with brief explanations to better identify the relationship between the government-wide statements and the governmental funds statements.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

Revenue

Revenue resulting from exchange transactions, in which each party gives and receives essentially the same value, is recorded on the accrual basis, when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are both measurable and available to finance expenditures of the fiscal period, which is typically within sixty days of realization. The transactions are classified as operating revenues.

**Lake City Area Fire Protection District
Notes to Financial Statements (Continued)
December 31, 2023**

Note 1 Summary of Significant Accounting Policies (Continued)

Non-exchange transactions, in which the District receives value without directly giving value in return, include property taxes, grants, entitlements and donations. Revenue from property tax is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized. These transactions are classified as non-operating revenues.

Property Taxes

The County Treasurer collects and remits property taxes to the District monthly. Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied for the current year prior to December 31 and are payable in full on April 30 of the subsequent year, or in two installments on February 28 and June 15. Property taxes are recorded as receivables and deferred revenue when levied. As taxes are collected, the receivable and deferral are reduced and income is recognized.

Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the fund liability is incurred, if measurable. Allocations of costs, such as depreciation and amortization, are not recognized in governmental funds.

Cash and cash equivalents- The District's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with maturities of 90 days or less at the date of their acquisition.

Investments – investments are recorded at fair value, which approximates cost.

Receivables – all receivables are reported at their book value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. Management has evaluated the collectability of the receivables and determined that all accounts are collectible, and no allowance for doubtful accounts is necessary.

Assets and Liabilities

Capital assets –Capital assets are stated at cost or estimated cost. The capitalization threshold for fixed assets is \$5,000. Depreciation over the estimated useful lives of the assets is computed using the straight-line method. Estimated useful lives are as follows:

<u>Description</u>	<u>Estimated Lives</u>
Land	N/A
Buildings	50 years
Equipment	5-25 years

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized. General capital assets are those assets not specifically related to activities reported in other funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the government-wide Statement of Net Position but are not reported in the fund financial statements.

**Lake City Area Fire Protection District
Notes to Financial Statements (Continued)
December 31, 2023**

Note 1 Summary of Significant Accounting Policies (Continued)

Basis of Accounting (continued)

Accrued Liabilities and long-Term Obligation

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. Long-term debt obligations are not recognized as a liability on the governmental fund financial statements but instead are recorded when paid.

Deferred Outflows / Inflows of Resources

The District implemented the provisions of GASB No. 63 Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position (GASB 63) and the provisions of GASB No. 65 Items Previously Reported as Assets and Liabilities (GASB 65). As a result in addition to assets, liabilities and net position, the statement of net position will sometimes report a separate section for deferred outflows of resources and deferred inflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period (deferred outflow) or the acquisition of net position that applies to future periods (deferred inflows).

Net Position

Equity is classified as net position and displayed in three components:

- a. Net investments in capital assets – consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted Net Position – consists of net position with constraints placed on the use either by (1) external groups, such as creditors, grantors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. The District utilizes restricted net position before utilizing unrestricted net position when an expense is incurred for both purposes.
- c. Unrestricted Net Position – all other net position that do not meet the definition of “restricted” or “net investment in capital assets.” These net position are available for future operations or distributions.

Fund Balance

Nonspendable- consists of amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The nonspendable fund balance was \$1,447 as of December 31, 2023.

Restricted - General Fund - Article X, Section 20 of the Constitution of the State of Colorado (TABOR) requires the District to establish Emergency reserves (see Note 4). A reservation of \$5,808 of the General Fund balance has been made in compliance with this requirement.

**Lake City Area Fire Protection District
Notes to Financial Statements (Continued)
December 31, 2023**

Note 1 Summary of Significant Accounting Policies (Continued)

Fund Balance (Continued)

Committed- General Fund - Committed fund balance includes those items which can be used for specific purposes pursuant to constraints imposed by formal action of the Board of Directors. Those committed amounts cannot be used for any other purpose unless the Board of Directors formally removes or changes the specified uses. The District had a committed fund balance of \$0 as of December 31, 2023.

Assigned – Includes all amounts that are constrained by the District's intent to be used for a specific purpose but are neither committed nor restricted. The assignment of these balances must occur through a formal action of the Board of Directors. As of December 31, 2023 the assigned fund balance was \$532,551, which was assigned for the purpose of capital projects and contingencies.

Unassigned- consists of the residual classification for the General Fund. This represents amounts that have not been assigned to other funds and that has not been restricted, committed, or assigned for specific purposes.

When resources are available for use by multiple categories, it is the District's policy to use the most restrictive resources first, then those with lesser restrictions as they are needed.

Budgets and Budgetary Accounting

Budgets are adopted on a cash basis except for accrual of current vendor invoices. Annual appropriated budgets are adopted for the fund. All annual appropriations lapse at fiscal year-end.

The District adheres to the following procedures in establishing the budgetary data reflected in the financial statements:

- Budgets are required by state law for all funds. The budget includes proposed expenditures and the means of financing them. All budgets lapse at year-end.
- Prior to December 31, the budget is adopted by formal resolution.
- Budgets are required to be filed with the State of Colorado within thirty days after the beginning of the fiscal year.
- Expenditures may not legally exceed appropriations at the fund level.
- The District Board must approve revisions that alter the total expenditures of any fund.
- Budgeted amounts reported in the accompanying financial statements are as originally adopted by the District Board or revised by the District Board.

Use of Estimates in the Preparation of Financial Statements

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**Lake City Area Fire Protection District
Notes to Financial Statements (Continued)
December 31, 2023**

Note 2 Cash and Investments

Cash Deposits

As of December 31, 2023, the District's cash deposits had a carrying balance of \$539,257 with corresponding bank balance of \$541,732, of which \$250,000 is federally insured. The District had deposits in the amount of \$291,732 which are in excess of FDIC coverage. These deposits are collateralized under the Colorado Public Deposit Protection Act.

The Colorado Public Deposit Protection Act (PDPA) requires that all units of local government deposit cash in eligible public depositories. Eligibility is determined by state regulations. Amounts on deposit in excess of federal insurance levels must be collateralized. The eligible collateral is specified under the PDPA. PDPA allows the institution to create a single collateral pool for all public funds. The pool for all the uninsured public deposits as a group is to be maintained by another institution or held in trust. The market value of the collateral must be at least equal to 102% of the uninsured deposits.

The Colorado Divisions of Banking and Financial Services are required by statute to monitor the naming of eligible depositories and reporting of the uninsured deposits and assets maintained in the collateral pools.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's deposit policy is in accordance with State statute. As of December 31, 2023, none of the District's bank deposits were exposed to custodial credit risk.

Interest Rate Risk

Colorado statutes require that no investment may have a maturity in excess of five years from the date of purchase, unless an available active market exists. The District's investment portfolio does not contain investments that exceed that limitation of five years.

Investments

Colorado statutes specify in which investment instruments the units of local government may invest:

- Obligations of the United States and certain United States government agency securities.
- Certain international agency securities.
- General obligation and revenue bonds of United States local government entities.
- Bankers' acceptances of certain banks.
- Commercial paper.
- Local government investment pools.
- Written repurchase agreements collateralized by certain authorized securities.
- Certain money market funds.
- Guaranteed investment contracts.

At December 31, 2023 the District had \$91,231 invested in COLOTRUST, which is an investment vehicle established for government entities in Colorado to pool surplus funds. As an investment pool, the trusts operate under the Colorado Revised Statutes (24-75-701) and are overseen by the Colorado Securities Commissioner. The State Securities Commissioner

**Lake City Area Fire Protection District
Notes to Financial Statements (Continued)
December 31, 2023**

Note 2 Cash and Investments (Continued)

administers and enforces all State statutes governing the Trust. The Trust operates similarly to a money market fund and each share is equal in value to \$1.00. The Trust offers shares in two portfolios, COLOTRUST PRIME and COLOTRUST PLUS+. Both portfolios may invest in U.S. Treasury securities and repurchase agreements collateralized by U.S. Treasury securities. COLOTRUST PLUS+ may also invest in certain obligations of U.S. government agencies, highest rated commercial paper and any security allowed under CRS 24-75-601. A designated custodial bank serves as custodian for the Trust's portfolios pursuant to a custodian agreement. The custodian acts as safekeeping agent for the Trust's investment portfolios and provides services as the depository in connection with direct investments and withdrawals. The custodian's internal records segregate investments owned by the Trust. COLOTRUST is rated AAAM by Standard & Poor's and is measured at net asset value (NAV). There are no unfunded commitments, the redemption frequency is daily and there is no redemption notice period.

The District had investments in Certificates of Deposit at December 31, 2023 totaling \$20,000, all maturing within one year that are not rated. The District has not adopted a formal investment policy. A summary of cash and cash equivalents at December 31, 2023, is as follows:

Cash deposits	\$ 539,257
Colotrust	91,231
Cash on hand	25
Total cash and cash equivalents	<u>\$ 630,513</u>

Note 3 Capital Assets

	Balance at 12/31/2022	Additions	Deletions	Balance at 12/31/2023
Nondepreciable				
Land	\$ 42,021	\$ -	\$ -	\$ 42,021
Total Nondepreciable	<u>42,021</u>	<u>-</u>	<u>-</u>	<u>42,021</u>
Depreciable				
Buildings and improvements	255,557	-	-	255,557
Equipment	658,081	57,475	(18,000)	697,556
Total Depreciable	<u>906,646</u>	<u>57,475</u>	<u>(18,000)</u>	<u>953,113</u>
TOTAL	<u>948,667</u>	<u>57,475</u>	<u>(18,000)</u>	<u>995,134</u>
Less Accumulated Depreciation				
Buildings and improvements	(151,081)	(5,111)	-	(156,192)
Equipment	(373,499)	(45,642)	4,875	(414,266)
Total Accumulated Depreciation	<u>(475,555)</u>	<u>(50,753)</u>	<u>4,875</u>	<u>(570,458)</u>
Net Capital Assets	<u>\$ 473,112</u>	<u>\$ 6,722</u>	<u>\$ (13,125)</u>	<u>\$ 424,676</u>

Depreciation expense has been allocated to the various activities as follows:

**Lake City Area Fire Protection District
Notes to Financial Statements (Continued)
December 31, 2023**

Note 3 Capital Assets (Continued)

Building and grounds	\$ 5,111
Firefighting and rescue operations	45,642
Total depreciation charged to expense	<u>\$ 50,753</u>

Note 4 Tax, Spending, and Debt Limitation

Article X, Section 20 of the Colorado Constitution, The Taxpayer’s Bill of Rights (TABOR), contains several limitations, including revenue raising, spending abilities, and other specific requirements of state and local governments. TABOR is complex and subject to judicial interpretation. The District believes it is in compliance with the requirements of TABOR.

Spending and revenue limits are determined based on the prior year’s fiscal year spending adjusted for allowable increases based upon inflation and local growth. Fiscal year spending is generally defined as expenditures plus reserve increases with certain exceptions. Revenue in excess of the fiscal year spending limit must be refunded unless the voters approve retention of such revenue.

TABOR requires local governments to establish emergency reserves, which must be at least 3% of fiscal year spending, excluding bonded debt service. Local governments are not allowed to use the emergency reserves to compensate for economic conditions, revenue shortfalls or salary or benefit increases. This District had an emergency reserve of \$ 5,808 as of December 31, 2023.

Note 5 Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disaster. The District maintains commercial insurance to mitigate their risks of loss. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

Note 6 Pension Plans

The District has established an agent multiple-employer defined benefit pension plan for volunteer firefighters (the “Plan”) as authorized by the State of Colorado statute. The Plan is administered by the FPPA. Any firefighter who has both attained the age of 50 and completed 10 years of active service shall be eligible for monthly pension. A firefighter, who is disabled in the line of duty and whose disability is of such character and magnitude as to deprive the firefighter of earning capacity and extends beyond one year, shall be compensated in an amount determined by the pension Board of Directors. The annual financial report of FPPA may be obtained by contacting FPPA at 5290 DTC Parkway, Suite 100, Greenwood Village, CO 80111-2721.

The Plan receives contributions from the District in an amount to be established by the Pension Board annually. As established by the legislature, the State of Colorado contributes 90% of the District’s contribution. The contributions are not actuarially determined. An actuary is used to determine the adequacy of contributions. For the year ended December 31, 2023, the District contributed \$2,700. The State contributed \$2,430, which was equal or greater than the required contributions to the Plan. The plan covers 3 retiree and beneficiary, 9 active member and 0 inactive members.

**Lake City Area Fire Protection District
Notes to Financial Statements (Continued)
December 31, 2023**

Note 6 Pension Plans (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2023, the Department reported an asset of (\$68,762) for its net pension liability / (asset). The net pension liability / (asset) was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability/(asset) was determined by an actuarial valuation as of that date. For the year ended December 31, 2023, the Department recognized pension income of \$1,730. At December 31, 2023, the Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows Resources	of	Deferred Inflows of Resources
Differences between actual and expected experience	\$12,998		\$478
Changes in assumptions	1,036		0
Net difference between actual and projected earnings on pension plan investments	20,038		11,833
Department contributions subsequent to the measurement date	2,700		0
Total	\$36,772		\$12,311

\$2,700 reported as deferred outflows of resources related to pensions resulting from Department contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2023. Additional deferred outflows and inflows of resources, inflows of resources to be recognized in future periods are as follow:

<u>Year Ending</u>	<u>Net Deferred Outflows / (Inflows) of Resources</u>
2024	4,577
2025	5,903
2026	4,807
2027	6,474
2028	-
Thereafter	-
Total	<u>21,761</u>

Actuarial assumptions - The total pension liability in the January 1, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

**Lake City Area Fire Protection District
Notes to Financial Statements (Continued)
December 31, 2023**

Note 6 Pension Plans (Continued)

Investment rate of return	7.00 percent, compounded annually net of operating expenses, and including inflation
Projected salary increases	N/A
Cost of Living Adjustment	0.0 percent
Inflation	2.5 percent

On-duty related mortality is assumed to be 0.00020 per year for all members. The actuarial assumptions used in the January 1, 2023 valuation were based on the results of an actuarial experience study for the period January 1, 2012–December 31, 2016.

Asset Class	Target Allocation	Long Term Expected Rate of Return
Cash	1%	3.92%
Fixed Income – Rates	10%	5.45%
Fixed Income – Credit	5%	6.90%
Absolute Return	9%	6.49%
Long Short	6%	7.47%
Global Equity	35%	8.93%
Private markets	24%	10.31%
Total	100%	

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the Plans target asset allocation as of December 31, 2022, are summarized in the above table.

Discount rate. The discount rate used to measure the total pension liability was 7.00 percent. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the Fire & Police Pension Association Board of Director’s funding policy, which establishes the contractually required rates under Colorado statutes. Based on those assumptions, the Plan fiduciary net position was projected to be available to make all the projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Lake City Area Fire Protection District
Notes to Financial Statements (Continued)
December 31, 2023**

Note 6 Pension Plans (Continued)

Sensitivity of the Department's proportionate share of the net pension liability to changes in the discount rate. The following presents the Department's net pension liability/(asset) calculated using the discount rate of 7.00 percent, as well as what the Department's net pension liability/(Asset) would be if it were calculated using a discount rate that is 1-percentagepoint lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1.00% Decrease*	Current Discount Rate*	1.00% Increase*
Department's net pension liability/(asset)	(\$58,966)	(\$68,762)	(\$76,915)

* *The long-term rate of return used was 7.0 percent. The municipal bond rate used was 1.84 percent. The single discount rate for the plans was 7.00 percent.*

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued Fire & Police Pension Association of Colorado financial report.

DRAFT

Required Supplementary Information

DRAFT

Lake City Area Fire Protection District
Statement of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund
For the Year Ended December 31, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance with final budget Positive (negative)</u>
Revenues			
Property taxes	\$ 77,556	\$ 78,000	\$ 444
Specific ownership taxes	5,000	6,392	1,392
Fire Services	-	3,893	3,893
Interest income	875	6,503	5,628
Donations	-	13,332	13,332
Petitions and special services	-	107	107
Miscellaneous	-	2,325	2,325
Total Revenue	<u>83,431</u>	<u>110,552</u>	<u>27,121</u>
Expenditures			
Administration	85,650	88,515	(2,865)
Fire Fighting and prevention	35,875	20,080	15,795
Training	2,000	155	1,845
Communications	8,700	7,722	978
Buildings and grounds	15,990	13,453	2,537
County Treasurer fees	3,900	3,896	4
Total Expenditures	<u>152,115</u>	<u>133,821</u>	<u>18,294</u>
Revenue Over (Under) Expenditures	<u>(68,684)</u>	<u>(23,269)</u>	<u>45,415</u>
Other Financing Sources and (Uses)			
Transfers	<u>(2,000)</u>	<u>(2,000)</u>	<u>-</u>
Total Other Financing Sources and (Uses)	<u>(2,000)</u>	<u>(2,000)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ (70,684)</u>	<u>(25,269)</u>	<u>\$ 45,415</u>
Fund Balance, beginning of year		<u>157,170</u>	
Fund Balance, end of year		<u>\$ 131,901</u>	

**Lake City Area Fire Protection District
Schedule of Contributions Multiyear
Last 10 Fiscal Years ****

FY Ending December 31, (a)	Actuarially Determined Contribution (b)	Actual Contribution * (c)	Contribution Deficiency (Excess) (d) = (b) - (c)	Covered Payroll (e)	Actual Contribution as a % of Covered Payroll (f)
2014	\$ -	\$ 2,438	\$ (2,438)	N/A	N/A
2015	-	4,763	(4,763)	N/A	N/A
2016	-	7,442	(7,442)	N/A	N/A
2017	-	5,130	(5,130)	N/A	N/A
2018	-	5,130	(5,130)	N/A	N/A
2019	-	2,700	(2,700)	N/A	N/A
2020	-	5,130	(5,130)	N/A	N/A
2021	-	7,560	(7,560)	N/A	N/A
2022	-	5,130	(5,130)	N/A	N/A

* Includes both employer and State of Colorado Supplemental Discretionary Payment

Notes to the Schedule of Contributions

Valuation Date

Actuarially determined contribution rates are calculated as of January 1 of odd numbered years. The contribution rates have a one-year lag, so the actuarial valuation as of January 1, 2023, determines the contribution amounts for 2023 and 2024.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Dollar, Open*
Remaining Amortization Period	20 Years*
Asset Valuation Method	5-Year smoothed market
Inflation	2.50%
Salary Increases	N/A
Rate of Return	7.00%
Retirement Age	50% per year of eligibility until 100% at age 65
Mortality	Pre-retirement: RP -2014 Combined Mortality Table with Blue Collar Adjustment, 55% multiplier for off-duty mortality Post-retirement: RP-2014 Combined Mortality Table, for Blue Collar employees Disabled: RP-2014 Disabled Mortality Table All tables projected with Scale BB

* Plans that are heavily weighted with retiree liabilities use an amortization period based on the expected remaining lifetime of the participants.

* This schedule is intended to show 10 years of data. Additional years will be presented as they become

Lake City Area Fire Protection District
Required Supplementary Information
Schedule of Changes in Net Pension Liability / (Asset) and Related Ratios Multiyear
Last 10 Fiscal Years *

Measurement date December 31,	2022	2021	2020	2019	2018	2017	2016	2015	2014
Total Pension Liability									
Service cost	\$ 2,988	\$ 2,988	\$ 1,554	\$ 1,554	\$ 2,058	\$ 2,058	\$ 1,882	\$ 1,882	\$ 1,774
Interest	4,874	4,644	1,763	1,689	2,327	2,105	2,897	2,650	3,763
Changes of benefit terms	-	-	23,881	-	-	-	-	-	-
Differences between expected and actual experience	8,571	-	16,796	-	(10,848)	-	(15,119)	-	(19,226)
Changes of assumptions	1,256	-	-	-	1,012	-	944	-	-
Benefit payments, including refunds of employee contributions	(4,800)	(3,900)	(3,200)	(1,200)	(1,200)	(1,200)	(1,300)	(1,200)	(1,200)
Net Change in Total Pension Liability	12,889	3,732	40,794	2,043	(6,651)	2,963	(10,696)	3,332	(14,889)
Total Pension Liability - Beginning	70,522	66,790	25,996	23,953	30,604	27,641	38,337	35,005	49,894
Total Pension Liability - Ending	83,411	70,522	66,790	25,996	23,953	30,604	27,641	38,337	35,005
Plan Fiduciary Net Position									
Contributions - Employer	2,700	2,700	2,700	2,700	2,700	2,700	5,196	2,507	62
Net investment income	(13,386)	21,654	17,135	16,278	(17)	14,522	4,954	1,602	5,391
Benefit payments, including refunds of employee contributions	(4,800)	(3,900)	(3,200)	(1,200)	(1,200)	(1,200)	(1,300)	(1,200)	(1,200)
Administrative expense	(2,360)	(2,683)	(1,847)	(4,355)	(3,442)	(3,458)	(422)	(2,476)	(509)
State of Colorado supplemental discretionary payments	2,430	4,860	2,430	-	2,430	2,430	2,246	2,256	2,376
Net Change in Plan Fiduciary Net Positions	(15,416)	22,631	17,218	13,423	471	14,994	10,674	2,689	6,120
Plan Fiduciary Net Position - Beginning	167,589	144,958	127,740	114,317	113,846	98,852	88,178	85,489	79,369
Plan Fiduciary Net Position - Ending	152,173	167,589	144,958	127,740	114,317	113,846	98,852	88,178	85,489
Net Pension liability (Asset) - Ending	(68,762)	(97,067)	(78,168)	(101,744)	(90,364)	(83,242)	(71,211)	(49,841)	(50,484)
Plan fiduciary net position as a percentage of the total pension liability	182.44%	237.64%	217.04%	491.38%	477.26%	372.00%	357.63%	230.01%	244.22%
Covered payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net pension liability as a percentage of covered payroll.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

* This schedule is intended to show 10 years of data. Additional years will be presented as they become available.

Other Supplementary Information

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Lake City Area Fire Protection District
Statement of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual
Capital Reserve Fund
For the Year Ended December 31, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance with final budget Positive (negative)</u>
Revenues			
Property taxes	\$ 36,760	\$ 43,333	\$ 6,573
Specific ownership taxes	1,850	3,551	1,701
Interest income	100	207	107
Grants	-	37,040	37,040
Miscellaneous	-	4,312	4,312
Total Revenue	<u>38,710</u>	<u>88,443</u>	<u>49,733</u>
Expenditures			
Operations			
County Treasurer fees	2,175	2,165	10
Reserve for Equipment Replacement	457,746	-	457,746
Capital outlay	<u>2,175</u>	<u>57,475</u>	<u>(55,300)</u>
Total Expenditures	<u>462,096</u>	<u>59,640</u>	<u>402,456</u>
Net Change in Fund Balance	<u>\$ (423,386)</u>	28,803	<u>\$ 452,189</u>
Fund Balance, beginning of year		<u>418,886</u>	
Fund Balance, end of year		<u>\$ 447,689</u>	

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Lake City Area Fire Protection District
Statement of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual
Contingency Reserve Fund
For the Year Ended December 31, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance with final budget Positive (negative)</u>
Revenues			
Property taxes	\$ 2,462	\$ 2,476	\$ 14
Specific ownership taxes	150	203	53
Interest income	10	12	2
Total Revenue	<u>2,622</u>	<u>2,691</u>	<u>69</u>
Expenditures			
County Treasurer fees	<u>130</u>	<u>124</u>	<u>6</u>
Total Expenditures	<u>130</u>	<u>124</u>	<u>6</u>
Net Change in Fund Balance	<u>\$ 2,492</u>	2,567	<u>\$ 75</u>
Fund Balance, beginning of year		<u>72,595</u>	
Fund Balance, end of year		<u>\$ 75,162</u>	

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Lake City Area Fire Protection District
Statement of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual
Facilities Fund
For the Year Ended December 31, 2023

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance with final budget Positive (negative)</u>
Revenues			
Total Revenue	\$ -	-	\$ -
Expenditures			
Total Expenditures	-	-	-
Revenue Over (Under) Expenditures	-	-	-
Other Financing Sources and (Uses)			
Transfers	2,000	2,000	-
Total Other Financing Sources and (Uses)	2,000	2,000	-
Net Change in Fund Balance	<u>\$ 2,000</u>	<u>2,000</u>	<u>\$ -</u>
Fund Balance, beginning of year		<u>7,700</u>	
Fund Balance, end of year		<u>\$ 9,700</u>	

DRAFT

An Act

SENATE BILL 24-194

BY SENATOR(S) Roberts and Will, Fenberg, Buckner, Cutter, Exum, Ginal, Marchman, Michaelson Jenet, Mullica, Priola;
also REPRESENTATIVE(S) McLachlan and Armagost, Amabile, Bird, Brown, Catlin, Clifford, Daugherty, Joseph, Lindsay, Lukens, Mabrey, Marvin, Parenti, Snyder, Valdez A., Young, McCluskie.

CONCERNING SPECIAL DISTRICTS THAT PROVIDE EMERGENCY SERVICES,
AND, IN CONNECTION THEREWITH, AUTHORIZING A DISTRICT TO
IMPOSE AN IMPACT FEE ON CERTAIN NEW CONSTRUCTION AND TO
LEVY A SALES TAX TO GENERATE ADDITIONAL REVENUE FOR DISTRICT
SERVICES.

Be it enacted by the General Assembly of the State of Colorado:

SECTION 1. In Colorado Revised Statutes, 29-20-104.5, **amend** (1) introductory portion, (3), (4)(a), and (4)(c); and **repeal** (2)(b), (2)(c), and (2)(d) as follows:

29-20-104.5. Impact fees - definition. (1) Pursuant to the authority granted in section 29-20-104 (1)(g) and as a condition of issuance of a development permit, a local government may impose an impact fee or other similar development charge to fund expenditures by such local government

Capital letters or bold & italic numbers indicate new material added to existing law; dashes through words or numbers indicate deletions from existing law and such material is not part of the act.

~~or a fire and emergency services provider that provides fire protection, rescue, and emergency services in the new development on capital facilities needed to serve new development. No impact fee or other similar development charge shall be imposed except pursuant to a schedule that is:~~

~~(2) (b) A local government shall confer with any fire and emergency services provider that provides fire protection, rescue, and emergency medical services in a new development, together with the owner or developer of the development, to assess and determine whether there should be an impact fee or other similar development charge imposed to defray the impacts to the fire and emergency services provider.~~

~~(c) If a local government, in its sole discretion, elects to impose an impact fee or other similar development charge to fund the expenditures by a fire and emergency services provider for a capital facility, then the local government and fire and emergency services provider shall enter into an intergovernmental agreement defining the impact fee or other similar development charge and the details of collection and remittance.~~

~~(d) A local government that imposes an impact fee or other similar development charge to fund the expenditures by a fire and emergency services provider for a capital facility shall pay the impact fees or other similar development charges collected to the fire protection and emergency service provider.~~

(3) Any schedule of impact fees or other similar development charges adopted by a local government pursuant to this section ~~shall~~ MUST include provisions to ensure that no individual landowner is required to provide any site specific dedication or improvement to meet the same need for capital facilities for which the impact fee or other similar development charge is imposed. ~~A local government shall not impose an impact fee or other similar development charge on an individual landowner to fund expenditures for a capital facility used to provide fire, rescue, and emergency services if the landowner is already required to pay an impact fee or other similar development charge for another capital facility used to provide a similar fire, rescue, and emergency service or if the landowner has voluntarily contributed money for such a capital facility.~~

(4) As used in this section, the term "capital facility" means any improvement or facility that:

(a) Is directly related to any service that a local government ~~or a fire and emergency services provider~~ is authorized to provide;

(c) Is required by the charter or general policy of a local government ~~or fire and emergency services provider~~ pursuant to a resolution or ordinance.

SECTION 2. In Colorado Revised Statutes, 32-1-1001, **amend** (1)(j)(I) as follows:

32-1-1001. Common powers - definitions. (1) For and on behalf of the special district the board has the following powers:

(j) (I) To fix and from time to time to increase or decrease fees, rates, tolls, penalties, or charges for services, programs, or facilities furnished by the special district; except that ~~A fire protection districts may only fix fees and charges as provided in section 32-1-1002-(1)(e)~~ DISTRICT SHALL NOT ON ITS OWN AUTHORITY IMPOSE A FEE, RATE, TOLL, OR CHARGE FOR RESPONDING TO, COMBATING, OR EXTINGUISHING A FIRE OCCURRING ON TAXABLE REAL OR PERSONAL PROPERTY, BUILDINGS, OR FACILITIES LOCATED WITHIN THE FIRE PROTECTION DISTRICT'S JURISDICTIONAL BOUNDARIES. THIS LIMITATION DOES NOT PREVENT A FIRE PROTECTION DISTRICT FROM CHARGING OR SEEKING REIMBURSEMENT FOR RESPONDING TO, COMBATING, OR EXTINGUISHING SUCH A FIRE IF THE CHARGE OR CLAIM FOR REIMBURSEMENT IS AUTHORIZED BY A FEDERAL LAW OR REGULATION OR A STATE LAW OR RULE. The board may pledge such revenue for the payment of any indebtedness of the special district. Until paid, all ~~such~~ fees, rates, tolls, penalties, or charges ~~shall~~ constitute a perpetual lien on and against the property served, and any such lien may be foreclosed in the same manner as provided by the laws of this state for the foreclosure of mechanics' liens.

SECTION 3. In Colorado Revised Statutes, 32-1-1002, **amend** (1)(d.5) and (1)(e) introductory portion as follows:

32-1-1002. Fire protection districts - additional powers and duties. (1) In addition to the powers specified in section 32-1-1001, the board of any fire protection district has the following powers for and on behalf of the district:

~~(d.5) (I) To receive and spend an impact fee or other similar development charge imposed pursuant to the provisions described in section 29-20-104.5, C.R.S.;~~ IMPOSE AN IMPACT FEE ON THE CONSTRUCTION OF NEW BUILDINGS, STRUCTURES, FACILITIES, OR IMPROVEMENTS, INCLUDING OIL OR GAS WELLS AND RELATED EQUIPMENT, ON PREVIOUSLY IMPROVED OR ON UNIMPROVED REAL PROPERTY WITHIN THE DISTRICT'S JURISDICTIONAL BOUNDARIES PURSUANT TO A SCHEDULE THAT IS:

(A) LEGISLATIVELY ADOPTED;

(B) GENERALLY APPLICABLE TO A BROAD CLASS OF PROPERTY; AND

(C) INTENDED TO DEFRAY THE PROJECTED IMPACTS ON CAPITAL FACILITIES CAUSED BY THE PROPOSED CONSTRUCTION.

(II) A DISTRICT SHALL QUANTIFY THE REASONABLE IMPACTS OF PROPOSED CONSTRUCTION ON EXISTING CAPITAL FACILITIES AND ESTABLISH THE IMPACT FEE AT A LEVEL NO GREATER THAN NECESSARY TO DEFRAY SUCH IMPACTS DIRECTLY RELATED TO THE PROPOSED CONSTRUCTION. AN IMPACT FEE SHALL NOT BE IMPOSED TO REMEDY ANY DEFICIENCY IN CAPITAL FACILITIES THAT EXISTS WITHOUT REGARD TO THE PROPOSED CONSTRUCTION.

(III) ANY SCHEDULE OF IMPACT FEES ADOPTED BY A DISTRICT PURSUANT TO THIS SUBSECTION (1)(d.5) MUST INCLUDE PROVISIONS TO ENSURE THAT NO INDIVIDUAL LANDOWNER IS REQUIRED TO PROVIDE ANY SITE SPECIFIC DEDICATION OR IMPROVEMENT TO MEET THE SAME NEED FOR CAPITAL FACILITIES FOR WHICH THE IMPACT FEE IS IMPOSED.

(IV) NO LATER THAN SIXTY CALENDAR DAYS BEFORE ADOPTING AN IMPACT FEE SCHEDULE PURSUANT TO THIS SUBSECTION (1)(d.5), A DISTRICT SHALL NOTIFY THE CLERK OF EVERY MUNICIPALITY OR COUNTY THAT INCLUDES TERRITORY THAT IS WHOLLY OR PARTLY LOCATED WITHIN THE DISTRICT'S JURISDICTIONAL BOUNDARIES AND THAT MAY BE IMPACTED BY THE PROPOSED IMPACT FEE SCHEDULE OF THE DISTRICT'S INTENT TO ADOPT THE SCHEDULE AND PROVIDE A REASONABLE OPPORTUNITY FOR THE MUNICIPALITY OR COUNTY TO SUBMIT WRITTEN COMMENTS REGARDING THE SCHEDULE OF IMPACT FEES TO THE BOARD OF THE DISTRICT.

(V) AN IMPACT FEE IMPOSED PURSUANT TO THIS SUBSECTION (1)(d.5)

MUST BE COLLECTED AND ACCOUNTED FOR IN THE SAME MANNER AS A LAND DEVELOPMENT CHARGE IS REQUIRED TO BE COLLECTED AND ACCOUNTED FOR PURSUANT TO PART 8 OF ARTICLE 1 OF TITLE 29.

(VI) AN IMPACT FEE SHALL NOT BE IMPOSED ON ANY CONSTRUCTION OF NEW BUILDINGS, STRUCTURES, FACILITIES, OR IMPROVEMENTS, INCLUDING OIL OR GAS WELLS AND RELATED EQUIPMENT, ON PREVIOUSLY IMPROVED OR ON UNIMPROVED REAL PROPERTY WITHIN THE DISTRICT'S JURISDICTIONAL BOUNDARIES, FOR WHICH AN INDIVIDUAL OR ENTITY HAS SUBMITTED A COMPLETED APPLICATION FOR A DEVELOPMENT PERMIT TO AN APPROVING LOCAL GOVERNMENT PRIOR TO THE ADOPTION OF A SCHEDULE OF IMPACT FEES BY THE DISTRICT PURSUANT TO THIS SUBSECTION (1)(d.5). A DISTRICT SHALL NOT COLLECT AN IMPACT FEE BEFORE THE ISSUANCE OF A BUILDING PERMIT BY THE APPROVING LOCAL GOVERNMENT. THE APPROVING LOCAL GOVERNMENT SHALL NOTIFY THE DISTRICT OF THE ISSUANCE OF A BUILDING PERMIT FOR THE CONSTRUCTION OF NEW BUILDINGS, STRUCTURES, FACILITIES, OR IMPROVEMENTS, INCLUDING OIL OR GAS WELLS AND RELATED EQUIPMENT, ON PREVIOUSLY IMPROVED OR ON UNIMPROVED REAL PROPERTY WITHIN THE DISTRICT'S JURISDICTIONAL BOUNDARIES AT THE TIME OF ISSUANCE.

(VII) ANY PERSON OR ENTITY THAT OWNS OR HAS AN INTEREST IN LAND THAT IS OR BECOMES SUBJECT TO A SCHEDULE OF IMPACT FEES IMPOSED BY A DISTRICT PURSUANT TO THIS SUBSECTION (1)(d.5) SHALL, BY RECEIVING A BUILDING PERMIT FROM THE APPROVING LOCAL GOVERNMENT, HAVE STANDING TO FILE AN ACTION FOR DECLARATORY JUDGMENT TO DETERMINE WHETHER THE IMPACT FEE SCHEDULE COMPLIES WITH THE PROVISIONS OF THIS SUBSECTION (1)(d.5). A PERSON OR ENTITY WITH STANDING WHO BELIEVES THAT A DISTRICT HAS IMPROPERLY APPLIED AN IMPACT FEE SCHEDULE PURSUANT TO THIS SUBSECTION (1)(d.5) TO THE CONSTRUCTION OF ANY NEW BUILDINGS, STRUCTURES, FACILITIES, OR IMPROVEMENTS, INCLUDING OIL OR GAS WELL AND RELATED EQUIPMENT, ON PREVIOUSLY IMPROVED OR ON UNIMPROVED REAL PROPERTY WITHIN THE DISTRICT'S JURISDICTIONAL BOUNDARIES MAY PAY THE FEE IMPOSED AND PROCEED WITH CONSTRUCTION WITHOUT PREJUDICE TO THE PERSON OR ENTITY'S RIGHT TO CHALLENGE THE IMPACT FEE IMPOSED UNDER RULE 106 OF THE COLORADO RULES OF CIVIL PROCEDURE. IF THE COURT DETERMINES THAT THE DISTRICT HAS EITHER IMPOSED AN IMPACT FEE ON CONSTRUCTION THAT IS NOT SUBJECT TO THE ADOPTED SCHEDULE OF IMPACT FEES OR IMPROPERLY CALCULATED THE IMPACT FEE AMOUNT, IT MAY ENTER

JUDGMENT IN FAVOR OF THE PERSON OR ENTITY FOR THE AMOUNT OF ANY IMPACT FEE WRONGFULLY COLLECTED WITH INTEREST THEREON FROM THE DATE OF COLLECTION.

(VIII) AS USED IN THIS SUBSECTION (1)(d.5):

(A) "CAPITAL FACILITY" MEANS ANY IMPROVEMENT OR FACILITY THAT IS DIRECTLY RELATED TO ANY SERVICE THAT A DISTRICT IS AUTHORIZED TO PROVIDE, HAS AN ESTIMATED USEFUL LIFE OF FIVE YEARS OR LONGER, AND IS REQUIRED BY THE BYLAWS, RULES, OR REGULATIONS OF A DISTRICT, AS ADOPTED BY THE BOARD OF THE DISTRICT.

(B) "LOCAL GOVERNMENT" HAS THE SAME MEANING AS SET FORTH IN SECTION 29-20-103 (1.5).

(IX) NOTWITHSTANDING THE PROVISIONS OF THIS SECTION, A FIRE PROTECTION DISTRICT MAY WAIVE AN IMPACT FEE OR OTHER SIMILAR DEVELOPMENT CHARGE ON THE DEVELOPMENT OF LOW- OR MODERATE-INCOME HOUSING OR AFFORDABLE EMPLOYEE HOUSING AS DEFINED BY THE FIRE PROTECTION DISTRICT.

(e) IN ADDITION TO ALL OTHER FEES AND CHARGES ALLOWED BY THIS ARTICLE 1, TO FIX AND FROM TIME TO TIME INCREASE OR DECREASE FEES AND CHARGES AS FOLLOWS, AND THE BOARD MAY PLEDGE SUCH REVENUE FOR THE PAYMENT OF ANY INDEBTEDNESS OF THE DISTRICT:

SECTION 4. In Colorado Revised Statutes, 32-1-1007, **amend** (1)(b); and **add** (1)(c) as follows:

32-1-1007. Ambulance districts - additional powers - special provisions. (1) In addition to the powers specified in section 32-1-1001, the board of any ambulance district, unless provided in section 32-1-1002 (1)(c) or 32-1-1003 (1)(b), has the following powers for and on behalf of such district:

(b) To provide emergency medical services by employees of the district, to provide a voluntary ambulance service, and to make contracts with individuals, partnerships, associations, or corporations or with other political subdivisions of the state or any combination thereof. For the purpose of this ~~paragraph (b)~~ SUBSECTION (1)(b), "voluntary ambulance

service" means an ambulance service which is operating not for pecuniary profit or financial gain and no part of the assets or income of which is distributable to, or enures to the benefit of, its members, directors, or officers.

(c) (I) TO IMPOSE AN IMPACT FEE ON THE CONSTRUCTION OF NEW BUILDINGS, STRUCTURES, FACILITIES, OR IMPROVEMENTS, INCLUDING OIL OR GAS WELLS AND RELATED EQUIPMENT, ON PREVIOUSLY IMPROVED OR ON UNIMPROVED REAL PROPERTY WITHIN THE DISTRICT'S JURISDICTIONAL BOUNDARIES PURSUANT TO A SCHEDULE THAT IS:

(A) LEGISLATIVELY ADOPTED;

(B) GENERALLY APPLICABLE TO A BROAD CLASS OF PROPERTY; AND

(C) INTENDED TO DEFRAY THE PROJECTED IMPACTS ON CAPITAL FACILITIES CAUSED BY THE PROPOSED CONSTRUCTION.

(II) A DISTRICT SHALL QUANTIFY THE REASONABLE IMPACTS OF PROPOSED CONSTRUCTION ON EXISTING CAPITAL FACILITIES AND ESTABLISH THE IMPACT FEE AT A LEVEL NO GREATER THAN NECESSARY TO DEFRAY SUCH IMPACTS DIRECTLY RELATED TO THE PROPOSED CONSTRUCTION. AN IMPACT FEE SHALL NOT BE IMPOSED TO REMEDY ANY DEFICIENCY IN CAPITAL FACILITIES THAT EXISTS WITHOUT REGARD TO THE PROPOSED CONSTRUCTION.

(III) ANY SCHEDULE OF IMPACT FEES ADOPTED BY A DISTRICT PURSUANT TO THIS SUBSECTION (1)(c) MUST INCLUDE PROVISIONS TO ENSURE THAT NO INDIVIDUAL LANDOWNER IS REQUIRED TO PROVIDE ANY SITE SPECIFIC DEDICATION OR IMPROVEMENT TO MEET THE SAME NEED FOR CAPITAL FACILITIES FOR WHICH THE IMPACT FEE IS IMPOSED.

(IV) NO LATER THAN SIXTY CALENDAR DAYS BEFORE ADOPTING AN IMPACT FEE SCHEDULE PURSUANT TO THIS SUBSECTION (1)(c), A DISTRICT SHALL NOTIFY THE CLERK OF EVERY MUNICIPALITY OR COUNTY THAT INCLUDES TERRITORY THAT IS WHOLLY OR PARTLY LOCATED WITHIN THE DISTRICT'S JURISDICTIONAL BOUNDARIES AND THAT MAY BE IMPACTED BY THE PROPOSED IMPACT FEE SCHEDULE OF THE DISTRICT'S INTENT TO ADOPT THE SCHEDULE AND PROVIDE A REASONABLE OPPORTUNITY FOR THE MUNICIPALITY OR COUNTY TO SUBMIT WRITTEN COMMENTS REGARDING THE

SCHEDULE OF IMPACT FEES TO THE BOARD OF THE DISTRICT.

(V) AN IMPACT FEE IMPOSED PURSUANT TO THIS SUBSECTION (1)(c) MUST BE COLLECTED AND ACCOUNTED FOR IN THE SAME MANNER AS A LAND DEVELOPMENT CHARGE IS REQUIRED TO BE COLLECTED AND ACCOUNTED FOR PURSUANT TO PART 8 OF ARTICLE 1 OF TITLE 29.

(VI) AN IMPACT FEE SHALL NOT BE IMPOSED ON ANY CONSTRUCTION OF NEW BUILDINGS, STRUCTURES, FACILITIES, OR IMPROVEMENTS, INCLUDING OIL OR GAS WELLS AND RELATED EQUIPMENT, ON PREVIOUSLY IMPROVED OR ON UNIMPROVED REAL PROPERTY WITHIN THE DISTRICT'S JURISDICTIONAL BOUNDARIES, FOR WHICH AN INDIVIDUAL OR ENTITY HAS SUBMITTED A COMPLETED APPLICATION FOR A DEVELOPMENT PERMIT TO AN APPROVING LOCAL GOVERNMENT PRIOR TO THE ADOPTION OF A SCHEDULE OF IMPACT FEES BY THE DISTRICT PURSUANT TO THIS SUBSECTION (1)(c). A DISTRICT SHALL NOT COLLECT AN IMPACT FEE BEFORE THE ISSUANCE OF A BUILDING PERMIT BY THE APPROVING LOCAL GOVERNMENT. THE APPROVING LOCAL GOVERNMENT SHALL NOTIFY THE DISTRICT OF THE ISSUANCE OF A BUILDING PERMIT FOR THE CONSTRUCTION OF NEW BUILDINGS, STRUCTURES, FACILITIES, OR IMPROVEMENTS, INCLUDING OIL OR GAS WELLS AND RELATED EQUIPMENT, ON PREVIOUSLY IMPROVED OR ON UNIMPROVED REAL PROPERTY WITHIN THE DISTRICT'S JURISDICTIONAL BOUNDARIES AT THE TIME OF ISSUANCE.

(VII) ANY PERSON OR ENTITY THAT OWNS OR HAS AN INTEREST IN LAND THAT IS OR BECOMES SUBJECT TO A SCHEDULE OF IMPACT FEES IMPOSED BY A DISTRICT PURSUANT TO THIS SUBSECTION (1)(c) SHALL, BY RECEIVING A BUILDING PERMIT FROM THE APPROVING LOCAL GOVERNMENT, HAVE STANDING TO FILE AN ACTION FOR DECLARATORY JUDGMENT TO DETERMINE WHETHER THE IMPACT FEE SCHEDULE COMPLIES WITH THE PROVISIONS OF THIS SUBSECTION (1)(c). A PERSON OR ENTITY WITH STANDING WHO BELIEVES THAT A DISTRICT HAS IMPROPERLY APPLIED AN IMPACT FEE SCHEDULE PURSUANT TO THIS SUBSECTION (1)(c) TO THE CONSTRUCTION OF ANY NEW BUILDINGS, STRUCTURES, FACILITIES, OR IMPROVEMENTS, INCLUDING OIL OR GAS WELL AND RELATED EQUIPMENT, ON PREVIOUSLY IMPROVED OR ON UNIMPROVED REAL PROPERTY WITHIN THE DISTRICT'S JURISDICTIONAL BOUNDARIES MAY PAY THE FEE IMPOSED AND PROCEED WITH CONSTRUCTION WITHOUT PREJUDICE TO THE PERSON OR ENTITY'S RIGHT TO CHALLENGE THE IMPACT FEE IMPOSED UNDER RULE 106 OF THE COLORADO RULES OF CIVIL PROCEDURE. IF THE COURT DETERMINES

THAT THE DISTRICT HAS EITHER IMPOSED AN IMPACT FEE ON CONSTRUCTION THAT IS NOT SUBJECT TO THE ADOPTED SCHEDULE OF IMPACT FEES OR IMPROPERLY CALCULATED THE IMPACT FEE AMOUNT, IT MAY ENTER JUDGMENT IN FAVOR OF THE PERSON OR ENTITY FOR THE AMOUNT OF ANY IMPACT FEE WRONGFULLY COLLECTED WITH INTEREST THEREON FROM THE DATE OF COLLECTION.

(VIII) AS USED IN THIS SUBSECTION (1)(c):

(A) "CAPITAL FACILITY" MEANS ANY IMPROVEMENT OR FACILITY THAT IS DIRECTLY RELATED TO ANY SERVICE THAT A DISTRICT IS AUTHORIZED TO PROVIDE, HAS AN ESTIMATED USEFUL LIFE OF FIVE YEARS OR LONGER, AND IS REQUIRED BY THE BYLAWS, RULES, OR REGULATIONS OF A DISTRICT, AS ADOPTED BY THE BOARD OF THE DISTRICT.

(B) "LOCAL GOVERNMENT" HAS THE SAME MEANING AS SET FORTH IN SECTION 29-20-103 (1.5).

(IX) NOTWITHSTANDING THE PROVISIONS OF THIS SECTION, AN AMBULANCE DISTRICT MAY WAIVE AN IMPACT FEE OR OTHER SIMILAR DEVELOPMENT CHARGE ON THE DEVELOPMENT OF LOW- OR MODERATE-INCOME HOUSING OR AFFORDABLE EMPLOYEE HOUSING AS DEFINED BY THE AMBULANCE DISTRICT.

SECTION 5. In Colorado Revised Statutes, **add 32-1-1107** as follows:

32-1-1107. Special financial provisions - fire protection districts.

(1) IN ADDITION TO THE POWERS SPECIFIED IN SECTION 32-1-1101, THE BOARD OF A FIRE PROTECTION DISTRICT, REFERRED TO IN THIS SECTION AS A "DISTRICT", HAS THE POWER, FOR AND ON BEHALF OF THE DISTRICT, TO LEVY A UNIFORM SALES TAX, AT A RATE DETERMINED BY THE BOARD, UPON EVERY TRANSACTION OR OTHER INCIDENT WITH RESPECT TO WHICH A SALES TAX IS LEVIED BY THE STATE THAT OCCURS WITHIN ANY AREA OF THE DISTRICT'S JURISDICTION, SUBJECT TO THE FOLLOWING LIMITATIONS:

(a) THE BOARD MAY LEVY THE SALES TAX ONLY IF THE QUESTION OF LEVYING THE SALES TAX IS SUBMITTED TO AND APPROVED BY A MAJORITY OF THE ELIGIBLE ELECTORS OF THE DISTRICT VOTING AT A REGULAR SPECIAL DISTRICT ELECTION OR AT A SPECIAL ELECTION HELD ON THE TUESDAY

AFTER THE FIRST MONDAY OF NOVEMBER IN AN EVEN-NUMBERED YEAR OR ON THE FIRST TUESDAY OF NOVEMBER IN AN ODD-NUMBERED YEAR IN ACCORDANCE WITH THIS ARTICLE 1, ARTICLE 13.5 OF TITLE 1, AND SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION. THE BALLOT ISSUE MUST PROVIDE THAT THE SALES TAX TO BE LEVIED SHALL BE IN ADDITION TO OTHER TAXES LEVIED BY THE DISTRICT. THE DISTRICT SHALL PAY ALL COSTS OF THE ELECTION.

(b) THE NET REVENUE OF ANY SALES TAX LEVIED MAY BE USED ONLY TO FUND FIRE PROTECTION SERVICES IN AREAS OF THE DISTRICT IN WHICH THE TAX IS TO BE LEVIED.

(2) THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF REVENUE SHALL COLLECT, ADMINISTER, AND ENFORCE ANY SALES TAX LEVIED BY A DISTRICT PURSUANT TO PART 2 OF ARTICLE 2 OF TITLE 29, AS ADDED AND AMENDED WITH RELOCATED PROVISIONS IN SENATE BILL 24-025, ENACTED IN 2024. THE DISTRICT SHALL PAY THE NET INCREMENTAL COST INCURRED BY THE DEPARTMENT OF REVENUE IN THE ADMINISTRATION AND COLLECTION OF THE SALES TAX.

(3) REVENUE RAISED BY A DISTRICT THROUGH THE LEVY OF A SALES TAX PURSUANT TO THIS SECTION IS IN ADDITION TO AND SHALL NOT BE USED TO SUPPLANT ANY FUNDING THAT THE DISTRICT WOULD OTHERWISE BE ENTITLED TO RECEIVE FROM THE STATE OR ANY SUBDIVISION THEREOF.

SECTION 6. In Colorado Revised Statutes, **add** 32-1-1107 as follows:

32-1-1107. Special financial provisions - fire protection districts.

(1) IN ADDITION TO THE POWERS SPECIFIED IN SECTION 32-1-1101, THE BOARD OF A FIRE PROTECTION DISTRICT, REFERRED TO IN THIS SECTION AS A "DISTRICT", HAS THE POWER, FOR AND ON BEHALF OF THE DISTRICT, TO LEVY A UNIFORM SALES TAX, AT A RATE DETERMINED BY THE BOARD, UPON EVERY TRANSACTION OR OTHER INCIDENT WITH RESPECT TO WHICH A SALES TAX IS LEVIED BY THE STATE THAT OCCURS WITHIN ANY AREA OF THE DISTRICT'S JURISDICTION, SUBJECT TO THE FOLLOWING LIMITATIONS:

(a) THE BOARD MAY LEVY THE SALES TAX ONLY IF THE QUESTION OF LEVYING THE SALES TAX IS SUBMITTED TO AND APPROVED BY A MAJORITY OF THE ELIGIBLE ELECTORS OF THE DISTRICT VOTING AT A REGULAR SPECIAL

DISTRICT ELECTION OR AT A SPECIAL ELECTION HELD ON THE TUESDAY AFTER THE FIRST MONDAY OF NOVEMBER IN AN EVEN-NUMBERED YEAR OR ON THE FIRST TUESDAY OF NOVEMBER IN AN ODD-NUMBERED YEAR IN ACCORDANCE WITH THIS ARTICLE 1, ARTICLE 13.5 OF TITLE 1, AND SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION. THE BALLOT ISSUE MUST PROVIDE THAT THE SALES TAX TO BE LEVIED SHALL BE IN ADDITION TO OTHER TAXES LEVIED BY THE DISTRICT. THE DISTRICT SHALL PAY ALL COSTS OF THE ELECTION.

(b) THE NET REVENUE OF ANY SALES TAX LEVIED MAY BE USED ONLY TO FUND FIRE PROTECTION SERVICES IN AREAS OF THE DISTRICT IN WHICH THE TAX IS TO BE LEVIED.

(2)(a) THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF REVENUE SHALL COLLECT, ADMINISTER, AND ENFORCE ANY SALES TAX LEVIED BY A DISTRICT IN THE SAME MANNER USED TO COLLECT, ADMINISTER, AND ENFORCE THE STATE SALES TAX LEVIED PURSUANT TO ARTICLE 26 OF TITLE 39, INCLUDING THE RETENTION BY A VENDOR OF THE PERCENTAGE OF THE AMOUNT REMITTED TO COVER THE VENDOR'S EXPENSE IN THE COLLECTION AND REMITTANCE OF THE SALES TAX SPECIFIED IN SECTION 39-26-105. THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF REVENUE SHALL MAKE MONTHLY DISTRIBUTIONS OF SALES TAX COLLECTIONS TO THE DISTRICT. THE DISTRICT SHALL PAY THE NET INCREMENTAL COST INCURRED BY THE DEPARTMENT OF REVENUE IN THE ADMINISTRATION AND COLLECTION OF THE SALES TAX.

(b) A QUALIFIED PURCHASER MAY PROVIDE A DIRECT PAYMENT PERMIT NUMBER ISSUED PURSUANT TO SECTION 39-26-103.5 TO A VENDOR OR RETAILER THAT IS LIABLE AND RESPONSIBLE FOR COLLECTING AND REMITTING ANY SALES TAX LEVIED ON A SALE MADE TO THE QUALIFIED PURCHASER PURSUANT TO THE PROVISIONS OF THIS SECTION. A VENDOR OR RETAILER THAT HAS RECEIVED A DIRECT PAYMENT PERMIT NUMBER IN GOOD FAITH FROM A QUALIFIED PURCHASER IS NOT LIABLE OR RESPONSIBLE FOR COLLECTION AND REMITTANCE OF ANY SALES TAX LEVIED ON A SALE THAT IS PAID FOR DIRECTLY FROM THE QUALIFIED PURCHASER'S MONEY AND NOT THE PERSONAL MONEY OF AN INDIVIDUAL IN ACCORDANCE WITH SECTION 39-26-105 (1)(a)(I)(B).

(c) A QUALIFIED PURCHASER THAT PROVIDES A DIRECT PAYMENT PERMIT NUMBER TO A VENDOR OR RETAILER IS LIABLE AND RESPONSIBLE FOR

THE AMOUNT OF SALES TAX LEVIED ON A SALE MADE TO THE QUALIFIED PURCHASER IN THE SAME MANNER AS LIABILITY WOULD BE LEVIED ON A QUALIFIED PURCHASER FOR STATE SALES TAX PURSUANT TO SECTION 39-26-105 (5)(a).

(3) REVENUE RAISED BY A DISTRICT THROUGH THE LEVY OF A SALES TAX PURSUANT TO THIS SECTION IS IN ADDITION TO AND SHALL NOT BE USED TO SUPPLANT ANY FUNDING THAT THE DISTRICT WOULD OTHERWISE BE ENTITLED TO RECEIVE FROM THE STATE OR ANY SUBDIVISION THEREOF.

SECTION 7. In Colorado Revised Statutes, add 32-1-1108 as follows:

32-1-1108. Special financial provisions - ambulance districts.

(1) IN ADDITION TO THE POWERS SPECIFIED IN SECTION 32-1-1101, THE BOARD OF AN AMBULANCE DISTRICT, REFERRED TO IN THIS SECTION AS A "DISTRICT", HAS THE POWER FOR AND ON BEHALF OF THE DISTRICT TO LEVY A UNIFORM SALES TAX AT A RATE DETERMINED BY THE BOARD UPON EVERY TRANSACTION OR OTHER INCIDENT WITH RESPECT TO WHICH A SALES TAX IS LEVIED BY THE STATE THAT OCCURS WITHIN ANY AREA OF THE DISTRICT'S JURISDICTION, SUBJECT TO THE FOLLOWING LIMITATIONS:

(a) THE BOARD MAY LEVY THE SALES TAX ONLY IF THE QUESTION OF LEVYING THE SALES TAX IS SUBMITTED TO AND APPROVED BY A MAJORITY OF THE ELIGIBLE ELECTORS OF THE DISTRICT VOTING AT A REGULAR SPECIAL DISTRICT ELECTION OR AT A SPECIAL DISTRICT ELECTION HELD ON THE TUESDAY AFTER THE FIRST MONDAY IN NOVEMBER IN AN EVEN-NUMBERED YEAR OR ON THE FIRST TUESDAY OF NOVEMBER IN AN ODD-NUMBERED YEAR IN ACCORDANCE WITH THIS ARTICLE 1, ARTICLE 13.5 OF TITLE 1, AND SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION. THE BALLOT ISSUE MUST PROVIDE THAT THE SALES TAX TO BE LEVIED SHALL BE IN ADDITION TO OTHER TAXES LEVIED BY THE DISTRICT. THE DISTRICT SHALL PAY ALL COSTS OF THE ELECTION.

(b) THE NET REVENUE OF ANY SALES TAX LEVIED MAY BE USED ONLY TO FUND AMBULANCE DISTRICT SERVICES IN AREAS OF THE DISTRICT IN WHICH THE TAX IS TO BE LEVIED.

(2) THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF REVENUE SHALL COLLECT, ADMINISTER, AND ENFORCE ANY SALES TAX LEVIED BY A

DISTRICT PURSUANT TO PART 2 OF ARTICLE 2 OF TITLE 29, AS ADDED AND AMENDED WITH RELOCATED PROVISIONS IN SENATE BILL 24-025, ENACTED IN 2024. THE DISTRICT SHALL PAY THE NET INCREMENTAL COST INCURRED BY THE DEPARTMENT OF REVENUE IN THE ADMINISTRATION AND COLLECTION OF THE SALES TAX.

(3) REVENUE RAISED BY A DISTRICT THROUGH THE LEVY OF A SALES TAX PURSUANT TO THIS SECTION IS IN ADDITION TO AND SHALL NOT BE USED TO SUPPLANT ANY FUNDING THAT THE DISTRICT WOULD OTHERWISE BE ENTITLED TO RECEIVE FROM THE STATE OR ANY SUBDIVISION THEREOF.

SECTION 8. In Colorado Revised Statutes, add 32-1-1108 as follows:

32-1-1108. Special financial provisions - ambulance districts.

(1) IN ADDITION TO THE POWERS SPECIFIED IN SECTION 32-1-1101, THE BOARD OF AN AMBULANCE DISTRICT, REFERRED TO IN THIS SECTION AS A "DISTRICT", HAS THE POWER FOR AND ON BEHALF OF THE DISTRICT TO LEVY A UNIFORM SALES TAX AT A RATE DETERMINED BY THE BOARD UPON EVERY TRANSACTION OR OTHER INCIDENT WITH RESPECT TO WHICH A SALES TAX IS LEVIED BY THE STATE THAT OCCURS WITHIN ANY AREA OF THE DISTRICT'S JURISDICTION, SUBJECT TO THE FOLLOWING LIMITATIONS:

(a) THE BOARD MAY LEVY THE SALES TAX ONLY IF THE QUESTION OF LEVYING THE SALES TAX IS SUBMITTED TO AND APPROVED BY A MAJORITY OF THE ELIGIBLE ELECTORS OF THE DISTRICT VOTING AT A REGULAR SPECIAL DISTRICT ELECTION OR AT A SPECIAL DISTRICT ELECTION HELD ON THE TUESDAY AFTER THE FIRST MONDAY IN NOVEMBER IN AN EVEN-NUMBERED YEAR OR ON THE FIRST TUESDAY OF NOVEMBER IN AN ODD-NUMBERED YEAR IN ACCORDANCE WITH THIS ARTICLE 1, ARTICLE 13.5 OF TITLE 1, AND SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION. THE BALLOT ISSUE MUST PROVIDE THAT THE SALES TAX TO BE LEVIED SHALL BE IN ADDITION TO OTHER TAXES LEVIED BY THE DISTRICT. THE DISTRICT SHALL PAY ALL COSTS OF THE ELECTION.

(b) THE NET REVENUE OF ANY SALES TAX LEVIED MAY BE USED ONLY TO FUND AMBULANCE DISTRICT SERVICES IN AREAS OF THE DISTRICT IN WHICH THE TAX IS TO BE LEVIED.

(2)(a) THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF REVENUE

SHALL COLLECT, ADMINISTER, AND ENFORCE ANY SALES TAX LEVIED BY A DISTRICT IN THE SAME MANNER USED TO COLLECT, ADMINISTER, AND ENFORCE THE STATE SALES TAX LEVIED PURSUANT TO ARTICLE 26 OF TITLE 39, INCLUDING THE RETENTION BY A VENDOR OF THE PERCENTAGE OF THE AMOUNT REMITTED TO COVER THE VENDOR'S EXPENSE IN THE COLLECTION AND REMITTANCE OF THE SALES TAX SPECIFIED IN SECTION 39-26-105. THE EXECUTIVE DIRECTOR OF THE DEPARTMENT OF REVENUE SHALL MAKE MONTHLY DISTRIBUTIONS OF SALES TAX COLLECTIONS TO THE DISTRICT. THE DISTRICT SHALL PAY THE NET INCREMENTAL COST INCURRED BY THE DEPARTMENT OF REVENUE IN THE ADMINISTRATION AND COLLECTION OF THE SALES TAX.

(b) A QUALIFIED PURCHASER MAY PROVIDE A DIRECT PAYMENT PERMIT NUMBER ISSUED PURSUANT TO SECTION 39-26-103.5 TO A VENDOR OR RETAILER THAT IS LIABLE AND RESPONSIBLE FOR COLLECTING AND REMITTING ANY SALES TAX LEVIED ON A SALE MADE TO THE QUALIFIED PURCHASER PURSUANT TO THE PROVISIONS OF THIS SECTION. A VENDOR OR RETAILER THAT HAS RECEIVED A DIRECT PAYMENT PERMIT NUMBER IN GOOD FAITH FROM A QUALIFIED PURCHASER IS NOT LIABLE OR RESPONSIBLE FOR COLLECTION AND REMITTANCE OF ANY SALES TAX LEVIED ON A SALE THAT IS PAID FOR DIRECTLY FROM THE QUALIFIED PURCHASER'S MONEY AND NOT THE PERSONAL MONEY OF AN INDIVIDUAL IN ACCORDANCE WITH SECTION 39-26-105 (1)(a)(I)(B).

(c) A QUALIFIED PURCHASER THAT PROVIDES A DIRECT PAYMENT PERMIT NUMBER TO A VENDOR OR RETAILER IS LIABLE AND RESPONSIBLE FOR THE AMOUNT OF SALES TAX LEVIED ON A SALE MADE TO THE QUALIFIED PURCHASER IN THE SAME MANNER AS LIABILITY WOULD BE LEVIED ON A QUALIFIED PURCHASER FOR STATE SALES TAX PURSUANT TO SECTION 39-26-105 (5)(a).

(3) REVENUE RAISED BY A DISTRICT THROUGH THE LEVY OF A SALES TAX PURSUANT TO THIS SECTION IS IN ADDITION TO AND SHALL NOT BE USED TO SUPPLANT ANY FUNDING THAT THE DISTRICT WOULD OTHERWISE BE ENTITLED TO RECEIVE FROM THE STATE OR ANY SUBDIVISION THEREOF.

SECTION 9. Act subject to petition - effective date. (1) Except as otherwise provided in subsections (2) and (3) of this section, this act takes effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly; except

that, if a referendum petition is filed pursuant to section 1 (3) of article V of the state constitution against this act or an item, section, or part of this act within such period, then the act, item, section, or part will not take effect unless approved by the people at the general election to be held in November 2024 and, in such case, will take effect on the date of the official declaration of the vote thereon by the governor.

(2) Section 32-1-1107, C.R.S., enacted in section 5 of this act, and section 32-1-1108, C.R.S., enacted in section 7 of this act, take effect only if Senate Bill 24-025 becomes law, in which case section 32-1-1107, C.R.S., as enacted in section 5 of this act, and section 32-1-1108, C.R.S., enacted in section 7 of this act, take effect on the effective date of Senate Bill 24-025.

(3) Section 32-1-1107, C.R.S., enacted in section 6 of this act, and section 32-1-1108, C.R.S., enacted in section 8 of this act, take effect only if Senate Bill 24-025 does not become law, in which case section

32-1-1107, C.R.S., as enacted in section 6 of this act, and section 32-1-1108, C.R.S., enacted in section 8 of this act, take effect on the applicable effective date of this act.




Steve Fenberg
PRESIDENT OF
THE SENATE



Julie McCluskie
SPEAKER OF THE HOUSE
OF REPRESENTATIVES

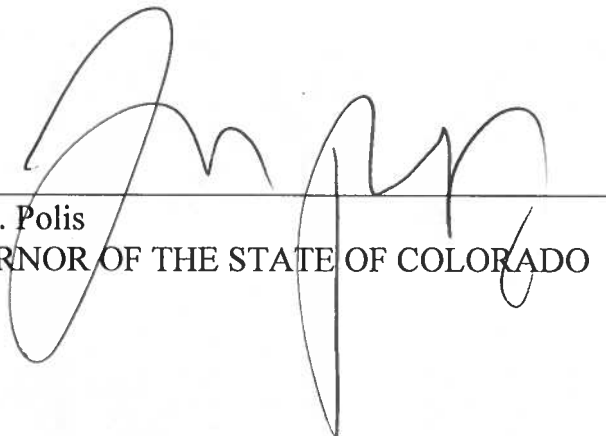


Cindi L. Markwell
SECRETARY OF
THE SENATE



Robin Jones
CHIEF CLERK OF THE HOUSE
OF REPRESENTATIVES

APPROVED Wednesday May 22nd 2011 at 4:45 pm
(Date and Time)



Jared S. Polis
GOVERNOR OF THE STATE OF COLORADO



Streamline Platform - Subscription Agreement

CUSTOMER: **Lake City Area Fire Protection District (Lake City Fire Rescue)**

ORDER DATE: **05 / 21 / 2024**

This Software as a Service Agreement (“Agreement”) is entered into on the start date listed below, between Streamline (DBA of Digital Deployment, Inc.) with a place of business at 3301 C Street #1000, Sacramento, CA 95816 (“Company”), and the Customer listed above (“Customer”). This Agreement incorporates the [Streamline Terms of Service](#). W9 is available online. **Most customers prefer annual billing for convenience, but all subscriptions are cancellable anytime with a written 30-day notice.**

DESCRIPTION OF SERVICES: See Page 2 for an overview of what Streamline Web includes, and for more information please review our [subscription-based website toolkit for local government](#) .

SUBSCRIPTION ORDER:

Name	Price
Streamline Web - Compliance Basics	\$100.00

One-Time Build Costs: **\$500**
Invoice Frequency: **Monthly**
Additional Billing Details: **na**

Order #: **19270247758**
Original Order? **Original**
Billing Start Date: **07 / 01 / 2024**

Paying with check?

Mail the check to: PO Box 207561, Dallas, TX 753207561

Billing Person:
Billing Address:
City, State, Zip:

Phone:
Email:

Streamline:

Name:
Title:
Date:
Signature:

Customer:

Name:
Title:
Date:
Signature:



STREAMLINE

(916) 900-6619

info@getstreamline.com

www.getstreamline.com

3301 C Street #1000, Sacramento, CA 95816



What Your Subscription Includes



Technology

- **Easy-to-use website tool allows you to control your content** - no more waiting on a vendor or IT.
- **Built-in ADA compliance** (the platform is fully accessible out of the “box”).
- **State-specific transparency dashboard** with checkpoints for all posting requirements.
- **Meeting dashboard with agenda reminders**, one-click agenda and minute upload that takes seconds.
- **Ongoing improvements** to existing features included at no cost - your software will never be out of date.



Setup and Training

- **Multiple options** for initial site build and migrating existing content.
- **Introduction to your state requirements** so you know what needs to be posted.
- **Training** for anyone on your staff via remote meeting to help you learn the system.
- **Free domain** included (acmemud.specialdistrict.org) or connect your own custom domain / web address.
- **Free SSL security certificate** so that your site is served over https and visitors are protected.



Ongoing Support

- **Unlimited support** is included for anyone on your staff responsible for updating the website.
- **Support system is built into your website** - get help with the click of a button.
- **Unlimited hosting** of content and files so you never have to “upgrade” your account.
- **Extensive knowledge base** of how-to articles and getting started guides are available 24/7.
- **Can't figure out how to send your question? That's ok, you'll have our technical support number, too.**

And if (when) your state passes additional website mandates, Streamline Web will be updated to help you comply as effortlessly as possible.

**LAKE CITY AREA FIRE PROTECTION DISTRICT
JOB DESCRIPTION**

**SECTION NUMBER: 200
PROCEDURE NUMBER: 230**

FIRE CHIEF

STATUS: CONTRACT EMPLOYEE

WORK HOURS:

As necessary to satisfactorily perform the duties of the position

REPORTING RELATIONSHIP:

The Fire Chief serves at the pleasure of the Board of Directors. The Fire Chief will be under the supervision, direction, and guidance of the District Manager. The Fire Chief will be on probation status for one year from the appointment date. An evaluation will be conducted by the District Manager at six months and one-year mark or more frequent if deemed necessary.

JOB SUMMARY:

The Fire Chief is responsible for the management and operation of Lake City Fire/Rescue. These services include training, fire suppression and prevention, vehicle extrication, hazardous material response, ice and water rescues, other various rescues, and public education.

Education Requirements

- Current CDFP&C Fire Fighter I Certification or obtainable within six (6) months of appointment
- Current CDFP&C Hazmat Awareness/Operations Level Certification or obtainable within twelve (12) months of appointment
- FEMA ICS 100, 200, 700, and 800 is required

ESSENTIAL JOB FUNCTIONS:

In addition to duties imposed by the District Board from time to time, and by the laws of the State of Colorado, the primary powers, duties, and general responsibilities of the Fire Chief shall include:

1. Fire Chief of Volunteer Department

- Serve as the Chief of Lake City Fire/Rescue under the supervision of the District Manager
- Supervise, direct and coordinate Lake City Fire/Rescue personnel, to achieve Board policies and objectives
- Command fire ground and emergency operations of the District, as necessary
- Responds to significant events when available. Significant events include but are not limited to structure fires, wildland fires, multiple casualty events, hazmat events, plane crashes and rescue
- Manage, participate in, and maintain an effective training program that ensures firefighter proficiency and promotes the development of officer skills and leadership abilities

- Supervise and evaluate the performance of firefighters, implements, and administers disciplinary and termination procedures when necessary
- Submit all training rosters and incident field notes to the District Manager in a timely manner
- Shall maintain the safety of firefighters as a top priority
- Shall be dedicated to the preservation and development of a volunteer organization
- Develop, implement, and maintain an effective recruitment and retention plan
- Works with the volunteer membership to identify, organize and implement volunteer recognition programs
- Responsible for all aspects of the day-to-day operations of the Lake City Fire/Rescue
- Ensure all apparatus is in response ready condition. Promptly report all apparatus and equipment issues to the District Manager

This job description is not an employment agreement or contract.