



## FLORISSANT FIRE PROTECTION DISTRICT

### Board of Directors Special Meeting

2606 US-24, Florissant, CO 80816  
and via Zoom

Dec 7, 2022

### MINUTES OF THE SPECIAL MEETING

#### **MEETING RECORDING:**

[https://zoom.us/rec/share/e8U8I2bSLhu6Z8M3bZ1VuT2d3pJidmwaH2ASK\\_cWOYz1q\\_oCMw7VsDdRYBt-SB7i.UuM4VBAIAeLUKrLP](https://zoom.us/rec/share/e8U8I2bSLhu6Z8M3bZ1VuT2d3pJidmwaH2ASK_cWOYz1q_oCMw7VsDdRYBt-SB7i.UuM4VBAIAeLUKrLP)

Passcode: 4BX\*jEeh

1. **Call to Order** 1807 hours
2. **Pledge of Allegiance**
3. **Roll Call**

#### *Board Members:*

President, Starla Thompson  
Vice President, Justin Snare  
Treasurer, Vicky Collings  
Secretary, Amanda Sutton  
Second Secretary, Shane Pratt  
*Board members absent : n/a*

#### *Others in Attendance:*

Chief Erik Holt  
Victoria (Tori) – FFPD’s External CPA

4. **Opening Statement**

- a. Board President provided a brief statement prior to Pledge of Allegiance Historic recognizing an important day in our history; Pearl Harbor attack and souls should never be forgotten the public present in the room to choose when public comment occurs on the agenda.
- b. Finalize budget this evening and will not be public comment

- c. Board Secretary provided a brief statement to reiterate that for the first time ever this district had a budget hearing; allowed the public to ask questions and provide comments for a considerable amount of time in a detailed session and was the public's opportunity to give feedback on the proposed budget and incorporating into this working session

## 5. Budget Working Session

- a. Chief's proposed budget was approved by the board knowing we would make adjustments were communicated to be made, also needed the tax assessors updated assessed values available
- b. Invited Tori (FFPD external CPA) to join this meeting
- c. Vicky suggested using the worksheet she created for this working session– first column is the starting budget is Erik's proposed budget, second column is Vicky's sole suggestions on a proposed adopted budget
  - i. Discussion continued about the worksheet the board will use during this working session
  - ii. Victoria provided an explanation as to how the workbook is organized; confirmed the total budget amounts are accurate
  - iii. Chief Erik Holt stated starting column amounts were emailed (today) and will need to update the amounts as the group works through the workbook
- d. Reserve amounts proposed by Treasurer needs further discussion and decision during this meeting
  - i. Treasurer stated do not necessarily know if reserve amount is not too much or too little
  - ii. Compared to other districts recommended to have at least 3 months reserve (\$130K); might be a little heavy, however not only district and also includes operations
  - iii. Tabor 3% of expenditures (restricted use unless emergency)
  - iv. Contingency and future capital outlay \$100K
    - a) Contingency – Unforeseen expenses
      - a) Rather be conservative and prefers this in a reserve rather than in revenue
      - b) This designates use by submitting a supplemental request
      - c) Previous year there was \$400K in reserve; would have had to determine how to spend funds differently if there had not been reserve
    - i. Victoria posed question to Treasurer if this is establishing a reserve fund; Treasurer stated this is earmarked funds, not a reserved fund
    - ii. Board president stated a new board may be elected in May; may be premature to restrict funds and may restrict the permanent board
    - iii. Board President and Victoria commented regarding future potential in using Colorado Trust; this is a savings trust and does not reserve the funds
- e. Chief Holt requested to update budget workbook to align with line dollar amount updates he sent in email prior to meeting
  - i. Treasurer and Secretary worked together to update the amounts in Column P (Treasurer dictated line amounts to Board Secretary who made line updates in the workbook); made updates to Revenues and Expenses
    - a) Chief Holt also provided further explanation and details on what types of items included in some budget categories as well as the reasoning for proposed budget recommendations
- f. Commenced to review proposed budget line-by-line

1. Income amounts mostly unchanged and specific ownership tax added by Treasurer (conservative amount); \$9700 amount added by Treasurer as potential grant for audit (reimbursement)
2. Fundraising – discussion about \$40K amount; Treasurer asked if we should be more conservative as the District has never pulled in this large of a fundraising sum in the past
3. Fundraising has been low or a loss in the past; \$40K seems aggressive
4. Chief intentionally set this high as a goal and something to prove to the community and board to bring this amount in; Chief believes he will hit this
5. Victoria shared perspective in dealing with the auditor, advice was to have a good contingency fund built into the budget; tend to put zero in fundraising
  - a) Chief agreed to put fundraising at \$0
  - b) Board Secretary shared the budget should be monitored throughout the year by the board; Board President stated this past and current budget year is not particularly ‘normal’
6. Director’s Fees: Set at a median amount assuming some directors will elect to receive board member fees (not to exceed \$2400/year) and some will decline
7. District Administrator: updated to reflect re-defined position and hourly pay
8. Part-Time Captains: no change – Do not anticipate full expenditure
9. Payroll Tax: FPPA reduced slightly
10. Payroll Processing Fees: Previous mis categorization; updated to be more accurate
11. Membership Expenses: Operations specific (subscriptions, dues, etc.) combined into one line
12. Firefighter – Deployment: Chief felt irresponsible to keep in here; have an emergency allocation that can be used as necessary; very difficult to calculate and anticipate. Would use contingency and be reimbursed.
13. Awards: New for volunteers
14. Legal Fees (separate from election fees): Treasurer posed the question is \$10K enough for 2024; Chief Holt feels \$10K is enough
  - a) Board President hopes to not anticipate a repeat year with significant legal fees
  - b) Board Secretary stated YTD legal fee expense is already at ~\$70K
  - c) Historically fees have not exceeded \$10K with previous year at \$1800
  - d) 5640 all in agreement to stay at \$7000
  - e) Discussion of Audit: Treasurer provided historical information about audits; last clean audit 2014 and subsequent years had either exemption or could not express an opinion
    - a) Audit will give more assurance past board’s approval that numbers are right; Treasurer is a big believer in audits; Somebody else coming in to say numbers free from material mistakes (fraud, mistakes, internal controls)
      - i. Talked with other districts; Divide submits to an audit every year as best practice
      - ii. Believes this necessary with the high-income amount, FPPA a consideration
      - iii. Victoria offered correction to Treasurer that 2021 was an audit that did not issue an opinion (2019- Audit, 2020-Audit, 2021-Exemption)
        1. Clarification exempt when not clean – This is still thorough
        2. Seems like a large expense

- b) Chief is cautioning that board has not yet decided on an audit
  - i. Second secretary stated board had briefly discussed an audit in a previous meeting (~1.5 month ago); board still needs to make this decision
  - ii. Board President stated legal has advised we are exempt in 2024 and we can save that money this year
  - iii. Board Secretary stated without surety of grant, does not seem like something we do this year; drew on corporate experience example as a new CFO, may not come in and do an audit off the bat; Treasurer need to know your numbers; know where they are going and have experience
  - iv. Board President in agreement to not do this year; the best we know the numbers are solid (given monies released); gain more by doing next year; opportunity to implement internal controls
  - v. Second Secretary – if we are receiving a grant for an audit; with the past an audit puts everyone in a safe spot and sleep well
  - vi. Vice President – If we don't do the audit this year, does this amount get added to contingency; suggest to hold off and get more footing in this next year; better position to better speak to next year
  - vii. Victoria explained income/expenses; unused expenses come forward as unused funds for next year
  - viii. Treasurer stated we may be in a position we are required to do an audit; last year submitted to Office of State Auditors, did not add in revenue for tax revenue we had received; this year have to record this revenue and will put revenue over \$750K; waiting for response from Office of State Auditors

**MOTION:** Second Secretary motion to leave \$7700 audit on budget for potential audit fees; Treasurer second; All in favor – unanimous, Vote Passes

- 15. Insurance: Treasurer cannot recall why \$5000 was added and now seems a bit high; comfortable dropping the amount; may have included the Worker's Comp and is not separated out
- 16. Training Firefighter: Chief Holt prioritizing trainings and certifications and requires more money.
  - a) Second Secretary stated with significant reduction in force, will require more training; Chief Holt stated there will be more higher certification trainings and credentials (higher cost trainings)
- 17. Fire Corps Expense: Chief Holt explained this is starting Fire Corps budget for a Coordinator to manage (includes Outreach, Training, Education, etc.)
  - a) Combining fundraising expenses -> into Fire Corps Expenses
- 18. Communications Radios: Annually have them updated/tuned (frequencies updated, maintenance)
- 19. Firefighting Equipment/Supplies: Chief Holt stated to outfit standard equipment and brush trucks (hand tools, axes, saws, nozzles) [non-amortized]
  - a) Disposable Supplies: Moved into firefighting equipment

- b) Clarification previous year expense incorrectly included grant expenditure which accounts for significant reduction budget this year
- 20. Medical Supplies: Chief will work with Tori to recategorize and move some items to capital expense
- 21. Medical Equipment Purchase Other: May move to capital expense
- 22. Uniform: Expense for \$1000 annual amount for Fire Chief
- 23. New Line added for Membership Uniforms at \$3000
- 24. Information Technology: Cost of ongoing IT support
- 25. Firefighter Benefits: Treasurer reduced this to \$0 regarding FPPA; do not have anyone that is eligible; also, a moratorium on FPPA currently
  - a) Chief Holt hope we can still access DOLA; still other incentives that can be offered to volunteers
  - b) Chief Holt wants to retain this as a high priority for the department for ways we can give back to volunteers as a benefit; wants to retain this \$25K
  - c) Victoria suggested for Chief Holt to consult and work with her to define and identify what would be included in this line
  - d) Remainder of board in favor of keeping \$25K in the budget; Treasurer agreed to keep this at \$25K
- 26. Fuel: Chef explained changed which vehicles respond, downsizing fleet size, changing how and when which vehicles respond; evaluating a cheaper method of fueling or looking for deals; suggested a 10-15% reduction is achievable
- 27. Vehicle Repair: Reducing number of vehicles responding and which vehicles; wear and tear goes down; Smarter user of vehicles should allow for reduction
- 28. Station 1,2,3: Chief Holt still needs to assess how these stations are being used; copied
- 29. Capital Outlay
  - a) Treasurer proposed 20% reduction across the board to hit the Treasurer's preferred reserve amount (~\$247K)
  - b) Chief provided another explanation of the outlay – operational goals; may not expend all
    - a) Communications: Potential radio upgrades, digital billboard
    - b) Finalize and finish upgrade Conex training tower to have a training facility
    - c) Firefighting – establish a light rescue truck, extrication equipment
      - i. Potentially upgrade existing equipment
      - ii. Major equipment upped budget to \$175K to account for light rescue (mini pumper) and all equipment necessary to meet dept needs
  - c) Furniture & Fixtures: Being donated for new offices; need to include a budget amount; set expense to \$5000 and added \$5000 to revenue as donation
  - d) Removed Treasurer 20% reduction across the board and retained Chief Holt's proposed budget amounts in capital outlay
- 30. Reserve Amount is now only at ~\$175 and Treasurer feels this is too low
  - a) Board President shared there may be more advantage in being full in the budget; certify Mill Levy is certifying we can meet the parameters of the service plan, designed and board approved
  - b) Board Secretary stated the contingency is in the board's control; if the board does not want to approve an \$140K truck or any budget item, we

may choose not to; this is Erik's vision for the department; the board is the contingency without having to earmark the funds

- c) Board President stated new legislative movement on assessed value coming out in June 2024 and preliminarily numbers will be beneficial to the district; may be in position to not even consider a mill levy for another year and good for community, fiduciarily responsible to community
  - d) Assistant Secretary: Feel we have done pretty good, agree with everything so far, need to support Erik's vision; will come up for vote by the board down the road
  - e) Chief Holt provided final pitch: Need flexibility, without an arbitrary opinion of a set aside amount of money; fighting for operations and accomplishments needs of service fire and emergency services
    - i. Board President suggested a future town hall to tie the goals, mission, and vision to the budget; community aware of what we can provide now and potentially grow; the money is there and is responsible
    - ii. Chief Holt reminded the board he has lofty goals for fundraising and intends to meet these goals
    - iii. Victoria reinforced Chief Holt separating expense and outlay to show sustainment in standard operations and other things part of 5-year plan (if this year great, if not in the future)
    - iv. Secretary stated this is transparent, gives visibility for the public, aligns with what Chief said day one
    - v. Board Vice President stated that in any business; the difference between \$171K in reserve; need to spend money to make this more successful
    - vi. Second Secretary thanks to Vicky, Victoria and Erik for all the hard work on this budget
    - vii. Second Secretary motion to okay this working budget  
Board asked for clarification and specific amount – Column R  
Board Secretary confirmed total budget: \$868,304.57 (Expenses + Capital Outlay)  
Second Secretary asked to confirm:  
Revenues: \$483,389.30  
Expenditures: \$479,668.51
- MOTION:** Second Secretary motion to adopt budget, Justin Second, All in favor – (4) Starla, Justin, Shane, Amanda, All opposed (1) Vicky; Vote Passes

31. Plan in the next day or two to certify the mill levy and adopt the budget

- a) Treasurer and Board reviewed and discussed documents to adopt and appropriate

## 6. Meeting adjourned at 2054 hours

## **APPROVAL**

On this day, January 6, 2023 we attest that the foregoing minutes, which have been approved by the affirmative majority vote of the Board of Directors of the Florissant Fire Protection District, are a true and accurate record of the meeting held on the date stated above.

President, Starla Thompson

Vice President, Justin Snare

Treasurer, Vicky Collings

Secretary, Amanda Sutton

Second Secretary, Shane Pratt