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RESOLUTION 2025-04

**A RESOLUTION ADVOCATING THAT THE VOTERS VOTE YES TO APPROVE THE FIRE DISTRICT'S REQUEST FOR A SALES TAX DURING THE MAY 6, 2025 ELECTION**

**WHEREAS**, the Frederick-Firestone Fire Protection District ("*Fire District*") is a political subdivision of the State of Colorado, organized to provide fire suppression, fire prevention, public education, technical rescue, water & ice rescue, hazardous material response, community risk reduction, emergency management, and advanced life support (ALS) emergency medical transport services ("*Emergency Services*") to the residents, properties, and businesses within its jurisdiction;

**WHEREAS**, in light of recent reductions in property tax revenue, increases in call volume, and rising operational costs, all of which are contributing to funding shortfalls within the Fire District, the Fire District requires additional revenue to help maintain emergency response times, and to address its highest-priority staffing, equipment, and apparatus needs;

**WHEREAS**, the Fire District's Board of Directors ("*Board*") adopted a Resolution directing that the Fire District ask its citizens to approve a half-cent sales tax during the regular special district election to be held on May 6, 2025 ("*Election*"). The proposal would assess a sales tax of 0.5 cent on every dollar of purchases within the Fire District's service territory, except for items that are exempt from sales tax by law, including food for domestic home consumption, prescriptions, diapers, feminine products, and school activities;

**WHEREAS**, the Colorado Fair Campaign Practices Act, C.R.S. § 1-45-117(1)(b), expressly allows the Board to adopt a Resolution advocating that voters approve the Fire District's request for a sales tax during the Election; and

**WHEREAS**, the Board has determined it is important to the health, safety, and welfare of the citizens to whom it provides essential, life-saving Emergency Services that the Board adopt this Resolution urging all eligible voters to VOTE YES to APPROVE the Fire District's proposed sales tax at the Election.

**NOW, THEREFORE**, be it resolved by the Board of Directors of the Frederick-Firestone Fire Protection District that:

1. Since 1915, the Fire District has provided essential, life-saving Emergency

Services to the citizens and property within its approximately 38 square mile service area, including the communities of Frederick and Firestone, as well as portions of unincorporated Weld County. The Fire District currently operates five fire stations and is scheduled to open a new fire station in 2027.

2. The Fire District currently serves a population of approximately 43,000 residents. This represents a nearly 40% increase of the Fire District's population in the last 10 years, which rapid population growth has had a direct and substantial impact on emergency call volume within the Fire District's jurisdiction. Moreover, the Fire District's population is projected to increase further to more than 50,000 residents by 2030.

3. The Fire District does not currently have a sales tax and depends primarily on property tax revenues to support its Emergency Services. In recent years, the Fire District's property tax revenues have faced steep declines due to fluctuations in the assessed value of oil and gas properties, reductions in assessed valuations imposed by the legislature, and other sudden changes to state property tax law enacted by the Colorado General Assembly. As a result, the Fire District's property tax revenues decreased by \$4.3 million—approximately 25%—between 2024 and 2025 alone.

4. At the same time, population and community growth have increased the Fire District's emergency call volumes by approximately 26 percent since 2021. The Fire District is also experiencing rising costs for supplies, equipment, apparatus, and personnel, increasing the cost of keeping a fire station operational by 33% since 2021, further contributing to the Fire District's funding shortfalls.

5. The Fire District responds to emergency calls for all hazards, including fire incidents, traffic accidents, technical rescue, and hazmat situations. Its global call volume has nearly tripled since 2006, from 944 calls at that time to 3,144 in 2024. Additionally, the vast majority (nearly 79%!) of the Fire District's calls are for medical emergencies. As the Fire District's population continues to grow and age, calls for emergency medical response are only expected to increase, underscoring the need for the Fire District to add additional qualified firefighters and paramedics.

6. Despite conscientious spending of taxpayer money, the impact of upward spiraling costs and service demands that are outpacing revenue has put the Fire District in a position in which continuing without increased tax funding could significantly compromise the level of life-saving Emergency Services the Fire District is able to provide to the community now and in the future.

7. On average, Colorado fire departments rely on sales taxes for about 11% of their revenue, but the Fire District does not currently have any sales tax. The Fire District is also a completely separate entity from the Towns of Frederick and Firestone, and does not receive *any* funding from either Town.

8. The Fire District's sales tax proposal amounts to a tax of one-half penny on every dollar. This is equal to only five cents on a \$10 purchase. However, no sales tax would be collected on exempt purchases, which includes food for domestic home consumption, prescriptions, diapers, feminine products, and school activities.

9. If successful, *the Fire District will use the new sales tax revenues to support its most critical administrative, operational, and personnel needs.* At present, its top priorities are:

- Hiring additional first responders to fully staff all of its fire stations and maintain response times throughout its expanding service areas. This includes adding 12 new firefighters, paramedics, and EMTs (4 per shift) over the next two to three years, a new deputy chief within the next few years, and another 9 first responders by 2030;
- Offering attractive recruitment and retention packages to new personnel, in order to position the Fire District as a competitive employer given state and national shortages of qualified first responders;
- Purchasing equipment essential to maintaining first responder and resident safety, including radio equipment needed to comply with FCC regulations, personal protective clothing, firefighter self-contained breathing apparatus, thermal imaging cameras, medical heart monitors, diagnostic devices, and rescue equipment; and
- Acquiring needed apparatus within the next several years, including two additional ambulances (current cost of \$350,000 each) and two additional fire engines (current cost of \$1.1 million each). It can take up to four years for an apparatus to be delivered after ordering, so the Fire District must anticipate and place its apparatus orders far in advance of the needed in-service date.

10. The Fire District currently maintains an Insurance Service Office (ISO) rating of "2/2X". Adding firefighters, paramedics, apparatus, and equipment to fully staff all of its fire stations, including with the scheduled opening of new Fire Station 6 in 2027, could elevate the Fire District's ISO rating to a "1". A lower ISO score represents a higher level of community protection, and may result in lower fire insurance premiums for homes and businesses.

11. The Fire District believes that it is in the best interests of the community and its residents to seek a sales tax rather than an additional property tax increase, because *a sales tax would capture revenue from out-of-town visitors and others passing through the Fire District's jurisdiction—such as those traveling on I-25 who stop along the highway—who benefit from the Fire District's Emergency Services but otherwise do not contribute to their cost.*

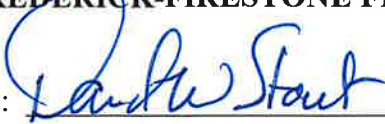
12. Additionally, *a Fire District sales tax also would diversify the Fire District's revenue sources, helping create budgetary resiliency,* and mitigate against property tax instability caused as the result of fluctuating property values, oil and gas assessments, and legislative change.

13. The Board is committed to conscientious and frugal spending of taxpayer dollars, and it would not consider asking its citizens to assume an additional tax burden if it were not essential; however, since its inception, the Fire District's single purpose has been to promote the health, safety, and welfare of its citizens and its firefighters. This requested sales tax is critical to the Fire District's continued ability to provide high quality, cost-effective Emergency Services to the community and to ensure the safety of its firefighters and other personnel.

**For all of the foregoing reasons, the Board urges voters to VOTE YES and APPROVE the Fire District's sales tax Ballot Issue during the May 6, 2025 election.**

**ADOPTED AND APPROVED this 10th day of February 2025.**

**BOARD OF DIRECTORS OF THE  
FREDERICK-FIRESTONE FIRE PROTECTION DISTRICT**

By:   
Vice- President

By:   
Treasurer

By:   
Secretary



**\*\*BALLOT ISSUE NEXT PAGE\*\***

## THE BALLOT ISSUE

### Frederick-Firestone Fire Protection District Ballot Issue – Sales Tax Increase

SHALL FREDERICK-FIRESTONE FIRE PROTECTION DISTRICT TAXES BE INCREASED BY \$3,561,555, THE FIRST FULL FISCAL YEAR 2026 AND BY WHATEVER AMOUNTS RAISED ANNUALLY THEREAFTER FROM A SALES TAX TO COMMENCE ON JULY 1, 2025, AT A RATE NOT TO EXCEED 0.5% (ONE-HALF OF ONE PERCENT) FOR THE PURPOSES OF ENHANCING EMERGENCY RESPONSE COVERAGE, PROTECTING RESPONSE TIMES, AND MAINTAINING EMERGENCY SERVICES INCLUDING:

- HIRING, TRAINING, AND RETAINING FIREFIGHTERS, PARAMEDICS, EMTS, AND OTHER EMERGENCY SERVICE PERSONNEL; AND,
- ACQUIRING ADDITIONAL EMERGENCY SERVICE EQUIPMENT, INCLUDING PERSONAL PROTECTIVE CLOTHING, THERMAL IMAGING CAMERAS, FIREFIGHTER PROTECTIVE BREATHING EQUIPMENT, MEDIAL HEART MONITORS, DIAGNOSTIC DEVICES, AND RESCUE EQUIPMENT; AND,
- REPLACING OUTDATED EMERGENCY RADIO COMMUNICATIONS EQUIPMENT TO COMPLY WITH FCC REGULATIONS; AND,
- ADDING FIRE ENGINES, AMBULANCES, AND OTHER EMERGENCY SERVICES VEHICLES; AND,
- PROVIDING TRAINING ON LIFE-SAVING MEDICAL AND OTHER EMERGENCY RESPONSE TECHNIQUES TO PROMOTE FIREFIGHTER AND CITIZEN SAFETY; AND,
- ENSURING FINANCIAL DIVERSITY, TRANSPARENCY, AND ACCOUNTABILITY BY MAKING THE MOST CURRENT DISTRICT BUDGET AND INDEPENDENT ANNUAL AUDIT AVAILABLE TO EVERY TAXPAYER ON THE DISTRICT WEBSITE;

PROVIDED, THAT THE SALES TAX WILL EXCLUDE ALL TRANSACTIONS ON SALES OF FOOD FOR DOMESTIC HOME CONSUMPTION, PRESCRIPTIONS, DIAPERS, FEMININE PRODUCTS, AND SCHOOL ACTIVITIES, AND ALL OTHER CATEGORIES EXEMPT FROM STATE SALES TAX COLLECTIONS (PURSUANT TO TITLE 39, ARTICLE 26, PART 7, C.R.S.), SUCH SALES TAX TO BE IN ADDITION TO ALL OTHER TAXES LEVIED BY THE DISTRICT AND THE PROCEEDS OF SUCH SALES TAX AND INVESTMENT INCOME THEREON, REGARDLESS OF AMOUNT, TO BE COLLECTED AND SPENT BY THE DISTRICT AS A VOTER APPROVED REVENUE CHANGE UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION, AND ANY OTHER LAW?