

**INTER-CANYON FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS
MEETING AGENDA
7939 S. Turkey Rd., Morrison, CO 80465
October 10, 2018**

- 1. Call to Order**
- 2. President's Report**
 - 2a. Determination of additions to agenda and sequence
 - 2b. Approval of Board member absences, if needed
 - 2c. Approval of Board minutes from the September 29, 2018 Strategic Board Meeting.
- 3. Guests**
 - 3a. Acknowledgement/Introduction
- 4. Treasurer's Report**
 - 4a. Review of September 2018 Financial Statements

 - 4b. Review 2019 Budget Resolution
- 5. Secretary's Report**
- 6. Insurance Report**
- 7. Chief's Report**
- 8. Old Business**
 - a.
- 9. New Business**
 - 9a. **Adopt 2018 Fire Code**

 - 9b. **Adopt 2018 WUI Code**

 - 9c. **Acceptance of Credit Card Payments**
- 10. Public Comment**
- 11. Adjournment**

**INTER-CANYON FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS
MINUTES OF MEETING
7939 S. Turkey Creek Rd., Morrison, CO 80465
October 10, 2018**

1. Call to Order:

1A. The ICFPD Board meeting was called to order by Karl Firor at 19:05 hours at 7939 S. Turkey Creek Rd., Morrison, CO 80465

1B. Board Members Present:

Karl Firor, Treasurer

Michael Swenson. Secretary

Ralph Dreher, Director

2. Guests Present

Chief Skip Shirlaw

Fire Marshal Randy Rudloff

Gayla Logan

David Logan

3. President's Report

3a. Approval of Absences.

Jennifer Volkman, President

Kerry Prielipp, Director

3d. Approval of Board Minutes

MOTION: There was a motion by Ralph Dreher with a second by Mike Swenson to approve the minutes from the September 29, 2018 Strategic Board Meeting. The motion passed unanimously.

4. Treasurer's Report

4a. Review of September 30, 2018 Financial Statements

Karl Firor reviewed financial reports showing revenue of \$1,705,000 as it compares to last year's revenue of \$1,444,000. Accounts payable is consistent. The Profit and Loss Report shows \$31k in revenue received for September and \$51k spent, \$20k having come from reserves. Karl reviewed the Budget Comparison indicating revenue is \$64k ahead of this time last year. \$50k less than anticipated was spent. Mike Swenson asked what caused the differences. Karl responded small variances in items, timing etc. Revenue reflects real revenue last year, so we are seeing cash flow ahead of last year. Karl continued, Accounts Payable shows \$8,500 due, of which \$5,000 is payable

to architecture firm when work is complete. Open Purchase Orders are outstanding in the amount of \$11,700. Bank Reconciliations and the Credit Card Statement are attached.

MOTION: There was a motion by Karl Firor with a second by Mike Swenson to approve the September 30, 2018 Treasurer's Report as presented. The Motion passed unanimously.

4b. Review 2019 Preliminary Budget Resolution

Karl reviewed the DLG 70, explaining the form will be filed with the County to certify the mill levy and revenue for 2019. Karl indicated he used actual numbers thru the end of September to run budget numbers for 2019. Tonight, Directors will need to approve the Preliminary Budget showing a total revenue of \$1,068,900, of which, \$947k is based on the certification of levies, and a current valuation of \$89,601,055. 10.561 is the current mill levy. The final valuation will be sent by the County the first week of December. Once we have that information we will modify these documents to agree with actual numbers. \$1,058,000 includes the \$18,500 from State for the pension fund. \$480,000 is allocated for capital expenses, to include the tactical tender and wish list from the recent Strategic Planning Meeting. The District is budgeted to spend \$248k more than revenue to be received, it will be up to Directors whether to approve spending of those reserves. Karl stated these documents represent his proposed budget, now open for comments and questions.

Mike asked about the ballot issue received in the mail today, noting the numbers do not match. Karl responded what was stated for the ballot issue reflects spending of total expenditures. The estimated \$1,059,000 in spending is equal to total revenue, however, does not equal estimated expenditures. Karl explained documents are referring to what revenue is expected to come into the District. Karl stated he would have to ask the attorney for clarification as this is the first time the District will have spent more than revenue brought in. Karl indicated he has been advised by the auditor. Mike inquired, assuming we are successful November 6, will we be updating these documents. Karl responded yes, we will then know what our mill levy is for next year. We will still receive final certification in December. Mike asked if we would review resolutions again at the December meeting. Karl responded yes. Mike asked for clarification as to why approval of the budget is necessary this evening. Karl explained the District is required by state law to approve a preliminary budget this evening, the preliminary budget can be adjusted.

MOTION: There was a motion by Karl Firor with a second by Michael Swenson to approve the Proposed 2019 Budget Resolutions. The motion passed unanimously.

5. Secretary's Report

No Report.

6. Insurance Report

Ralph Dreher advised he is reviewing the fleet values to make sure the District is properly covered and if necessary, receives the correct replacement costs. Ralph is doing a lot of research.

Depreciation and inflation are effecting replacement costs. Please let Ralph know if you have any questions.

7. Chief's Report

Please see attached. Chief Skip Shirlaw indicated information on the ballot measure came out in the mail today. Information is not in the Blue Book but rather in a supplement booklet.

Chief Shirlaw received the final report from the architects today. The report is great and covers a lot of information including 500 pages of reading. The report highlights District needs. It is noted the retaining wall behind Station 1 could come down anytime, just one of many issues and code violations. Chief Shirlaw will have more copies available soon.

Last Friday, we went to SVI for a preconstruction meeting on the tactical tender. There will be a slight change order. Timing is still on track for May or June of next year.

This week we responded to a mutual aid call involving a 15 car pileup on Highway 285. Chief Shirlaw noted the On Spot chains worked great, we were fortunate to have them. Chief Shirlaw noted the tactical tender will come with On Spots installed.

Chief Shirlaw noted calls are down this month. Calls are down for other area fire districts as well.

This week's training will be Fun with Fire, we are hoping to use the training trailer. Unfortunately with icy conditions it will not be likely.

8. Old Business

8a. None.

9. New Business

9a. Adopt 2018 Fire Code

Randy Rudloff advised both codes were adopted at Evergreen Fire last night. However, the new Jefferson County District Attorney wants to amend the documents by changing 2 works on Page 2, paragraph B. Evergreen Fire is now suspending their vote until documents are amended. Randy recommends tabling adoption of both the 2018 Fire Code and the 2018 WUI code until documents are amended. All agreed to table both until the November Board Meeting.

9b. Adopt 2018 WUI Code

Tabled as noted above.

9c. Acceptance of Credit Cards

Karl advised the District is receiving third party EMS billing payments via credit card. Currently, we are not set up with a merchant account to accept credit cards and cannot process the payments. Karl uses Avalon thru Costco, the charges are 1.5% per transaction. We have just started receiving

these payments, Karl expects an increase. Without a merchant account there is at least a 60 day deferral of revenue. Karl inquired as to whether a merchant account should be set up. The District receives \$50k in EMS revenue, these payments equal a small percentage, less than \$5k or \$10k of EMS revenue received. Mike asked if there are any special rates for quasi-governmental agency. Kelley responded she is looking into all options. Mike stated he believes it is logical with the increase in credit card payments.


10. Public Comment

11. Adjournment

There being no further business before the Board, the meeting was adjourned at 1946 hours.

Minutes by Kelley D. Wood, District Administrator

Submitted by:



Michael Swenson

Secretary

Approved by:



Karl Firor

Treasurer

Attachments:

1. Meeting Agenda
2. Treasurer's Report
3. 2019 Preliminary Budget
4. Chief's Report
5. 2018 Fire Code
6. 2018 WUI Code

Inter-Canyon Fire Protection District - New Balance Sheet Prev Year Comparison As of September 30, 2018

	Sep 30, 18	Sep 30, 17	\$ Change
ASSETS			
Current Assets			
Checking/Savings			
100-000 · Cash	1,705,755.74	1,444,101.59	261,654.15
Total Checking/Savings	1,705,755.74	1,444,101.59	261,654.15
Accounts Receivable			
120-000 · Accounts Receivable	970,104.87	933,464.27	36,640.60
Total Accounts Receivable	970,104.87	933,464.27	36,640.60
Other Current Assets			
140-143 · Prepaid Insurance	16,699.29	13,595.62	3,103.67
Total Other Current Assets	16,699.29	13,595.62	3,103.67
Total Current Assets	2,692,559.90	2,391,161.48	301,398.42
Fixed Assets			
170-000 · Capital Assets	2,968,982.22	3,230,569.22	-261,587.00
Total Fixed Assets	2,968,982.22	3,230,569.22	-261,587.00
Other Assets			
185-000 · Deferred Outflow	295,313.00	178,612.00	116,701.00
Total Other Assets	295,313.00	178,612.00	116,701.00
TOTAL ASSETS	5,956,855.12	5,800,342.70	156,512.42
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable			
200-200 · Accounts Payable	8,498.92	7,294.62	1,204.30
Total Accounts Payable	8,498.92	7,294.62	1,204.30
Other Current Liabilities			
200-209 · Deferred Revenue	947,812.00	897,935.00	49,877.00
200-225 · Accrued Liabilities	8,625.03	6,709.50	1,915.53
Total Other Current Liabilities	956,437.03	904,644.50	51,792.53
Total Current Liabilities	964,935.95	911,939.12	52,996.83
Long Term Liabilities			
210-399 · Net Pension Obligation	683,456.00	599,153.00	84,303.00
280-000 · Deferred Inflows	119,204.00	181,962.00	-62,758.00
Total Long Term Liabilities	802,660.00	781,115.00	21,545.00
Total Liabilities	1,767,595.95	1,693,054.12	74,541.83
Equity			
290-291 · Equity	3,155,777.20	3,155,777.20	0.00
290-300 · Net Assets - Prior Year	1,062,941.75	890,936.98	172,004.77
290-999 · Designated-Current	-502,334.98	-340,271.33	-162,063.65
320-000 · Unrestricted Net Assets	-1,652.80	-201,185.60	199,532.80
Net Income	474,528.00	602,031.33	-127,503.33
Total Equity	4,189,259.17	4,107,288.58	81,970.59
TOTAL LIABILITIES & EQUITY	5,956,855.12	5,800,342.70	156,512.42

9:00 AM
10/05/18
Accrual Basis

**Inter-Canyon Fire Protection District - New
Profit & Loss
September 2018**

	<u>Sep 18</u>	<u>Jan - Sep 18</u>
Income		
300-000 · Revenues	31,131.27	1,072,814.38
300-660 · Donated Funds	100.00	13,258.55
Total Income	<u>31,231.27</u>	<u>1,086,072.93</u>
Gross Profit	31,231.27	1,086,072.93
Expense		
400-000 · Administrative	5,426.83	87,004.52
425-101 · Payroll & Benefits	25,497.24	229,789.65
500-000 · FireFighting	5,028.90	71,170.39
550-550 · EMS Services	775.59	26,506.63
600-000 · FF Apparatus/Equip Maintenance	5,017.35	36,266.90
660-000 · Donated Funds Expense	1,087.63	15,579.55
670-000 · Station 1	1,042.18	15,409.62
680-000 · Station 2	297.79	7,013.86
690-000 · Station 3	936.15	14,185.95
691-000 · Station 4	523.84	6,729.69
692-000 · Station 5	339.02	3,508.39
700-000 · Communications	406.96	34,589.90
900-000 · Capital Expenditures	0.00	40,781.39
900-825 · Stations	5,508.49	23,008.49
Total Expense	<u>51,887.97</u>	<u>611,544.93</u>
Net Income	<u><u>-20,656.70</u></u>	<u><u>474,528.00</u></u>

9:00 AM
 10/05/18
 Accrual Basis

Inter-Canyon Fire Protection District - New Profit & Loss Budget vs. Actual January through September 2018

	Jan - Sep 18	Budget	\$ Over Budget
Income			
300-000 · Revenues	1,072,814.38	1,001,294.06	71,520.32
300-660 · Donated Funds	13,258.55	20,415.55	-7,157.00
Total Income	1,086,072.93	1,021,709.61	64,363.32
Gross Profit	1,086,072.93	1,021,709.61	64,363.32
Expense			
400-000 · Administrative	87,004.52	111,271.22	-24,266.70
425-101 · Payroll & Benefits	229,789.65	227,035.61	2,754.04
500-000 · FireFighting	71,170.39	80,206.43	-9,036.04
550-550 · EMS Services	26,506.63	25,678.97	827.66
600-000 · FF Apparatus/Equip Maintenance	36,266.90	51,169.39	-14,902.49
660-000 · Donated Funds Expense	15,579.55	21,612.71	-6,033.16
670-000 · Station 1	15,409.62	18,437.09	-3,027.47
680-000 · Station 2	7,013.86	8,774.00	-1,760.14
690-000 · Station 3	14,185.95	18,741.21	-4,555.26
691-000 · Station 4	6,729.69	11,105.85	-4,376.16
692-000 · Station 5	3,508.39	3,640.00	-131.61
700-000 · Communications	34,589.90	41,761.18	-7,171.28
900-000 · Capital Expenditures	40,781.39	45,000.00	-4,218.61
Total Expense	611,544.93	664,433.66	-52,888.73
Net Income	474,528.00	357,275.95	117,252.05

9:06 AM

10/05/18

**Inter-Canyon Fire Protection District - New
A/P Aging Summary
As of September 30, 2018**

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
ADP	644.00	0.00	0.00	0.00	0.00	644.00
FD International	5,000.00	0.00	0.00	0.00	0.00	5,000.00
First Bank	537.85	0.00	0.00	0.00	0.00	537.85
Homestead Water	64.00	0.00	0.00	0.00	0.00	64.00
John Baldwin IT Ltd	0.00	201.35	0.00	0.00	0.00	201.35
Ken Caryl Ranch Water	48.93	0.00	0.00	0.00	0.00	48.93
Mike Onken	1,120.00	0.00	350.00	0.00	0.00	1,470.00
Peggy Lucatuorto	76.18	0.00	0.00	0.00	0.00	76.18
QED - DENVER	508.49	0.00	0.00	0.00	0.00	508.49
Staples Credit Plan	38.02	0.00	0.00	0.00	0.00	38.02
Subcarrier Communications Inc.	0.00	-350.00	0.00	0.00	0.00	-350.00
Wex Bank (Conoco)	167.47	0.00	0.00	0.00	0.00	167.47
Xcel Energy	92.63	0.00	0.00	0.00	0.00	92.63
TOTAL	<u>8,297.57</u>	<u>-148.65</u>	<u>350.00</u>	<u>0.00</u>	<u>0.00</u>	<u>8,498.92</u>

9:02 AM
10/05/18

**Inter-Canyon Fire Protection District - New
OPEN PURCHASE ORDERS**

All Transactions

Date	Num	Name	Source Name	Memo	Deliv Date	Qty	Rcv'd	Backordered	Amount	Open Balance
Parts										
EMS Training Books/Supplies										
01/08/2018	18-001	Alicia Harris	Alicia Harris	EMT Basic ...	01/08/2018	1	0	1	1,900.00	1,900.00
Total EMS Training Books/Supplies						1	0	1	1,900.00	1,900.00
Wildland Tools										
08/21/2018	18-036	First Bank Credit ...	First Bank Credit ...	Wildland He...	08/21/2018	20	0	20	1,060.00	1,060.00
08/21/2018	18-036	First Bank Credit ...	First Bank Credit ...	Long Handl...	08/21/2018	6	0	6	240.00	240.00
08/21/2018	18-036	First Bank Credit ...	First Bank Credit ...	Wildland Pant	08/21/2018	20	0	20	4,000.00	4,000.00
08/21/2018	18-036	First Bank Credit ...	First Bank Credit ...	Ultimate ban...	08/21/2018	20	0	20	1,200.00	1,200.00
08/21/2018	18-036	First Bank Credit ...	First Bank Credit ...	KNG cloning...	08/21/2018	3	0	3	1,800.00	1,800.00
08/21/2018	18-036	First Bank Credit ...	First Bank Credit ...	Wildland Shirt	08/21/2018	10	0	10	1,500.00	1,500.00
Total Wildland Tools						79	0	79	9,800.00	9,800.00
Total Parts						80	0	80	11,700.00	11,700.00
TOTAL						80	0	80	11,700.00	11,700.00

11:46 AM

10/04/18

**Inter-Canyon Fire Protection District - New
Reconciliation Summary
100-106 · First Bank Checking, Period Ending 09/30/2018**

	<u>Sep 30, 18</u>
Beginning Balance	337,800.81
Cleared Transactions	
Checks and Payments - 45 items	-41,837.40
Deposits and Credits - 11 items	30,002.92
Total Cleared Transactions	<u>-11,834.48</u>
Cleared Balance	<u>325,966.33</u>
Uncleared Transactions	
Checks and Payments - 49 items	-40,131.52
Total Uncleared Transactions	<u>-40,131.52</u>
Register Balance as of 09/30/2018	<u>285,834.81</u>
Ending Balance	<u>285,834.81</u>

11:31 AM

10/04/18

**Inter-Canyon Fire Protection District - New
Reconciliation Summary**
100-107 · First Bank Savings, Period Ending 09/30/2018

	<u>Sep 30, 18</u>
Beginning Balance	401,070.66
Cleared Transactions	
Deposits and Credits - 1 item	<u>29.67</u>
Total Cleared Transactions	<u>29.67</u>
Cleared Balance	401,100.33
Register Balance as of 09/30/2018	<u>401,100.33</u>
Ending Balance	401,100.33

11:29 AM

10/04/18

**Inter-Canyon Fire Protection District - New
Reconciliation Summary
100-105 · ColoTrust Account, Period Ending 09/30/2018**

	<u>Sep 30, 18</u>
Beginning Balance	1,017,220.79
Cleared Transactions	
Deposits and Credits - 1 item	<u>1,599.81</u>
Total Cleared Transactions	<u>1,599.81</u>
Cleared Balance	<u>1,018,820.60</u>
Register Balance as of 09/30/2018	1,018,820.60
Ending Balance	1,018,820.60



INTER-CANYON FIRE PROTECTION DISTRICT

ICFPD BANK STATEMENTS
ARE AVAILABLE BY REQUEST

PLEASE CONTACT

DISTRICT ADMINISTRATOR KELLEY WOOD

303-697-4413

KELLEY.WOOD@INTERCANYONFIRE.ORG



Account Number: [REDACTED]

Billing Questions:

303-237-5000
1-800-964-3444

Website:

efirstbank.com

Send Billing Inquiries To:

FirstBank, P.O. Box 150427, Lakewood, CO 80215

FIRSTBANK CREDIT CARD CENTER Credit Card Account Statement
August 25, 2018 to September 23, 2018

SUMMARY OF ACCOUNT ACTIVITY

Previous Balance	\$2,556.99
- Payments	\$2,556.99
- Other Credits	\$0.00
+ Purchases	\$537.85
+ Cash Advances	\$0.00
+ Fees Charged	\$0.00
+ Interest Charged	\$0.00
= New Balance	\$537.85

Account Number [REDACTED]
 Credit Limit \$10,000.00
 Available Credit \$9,462.00
 Statement Closing Date September 23, 2018
 Days in Billing Cycle 30

PAYMENT INFORMATION

New Balance: \$537.85
 Minimum Payment Due: \$20.00
 Payment Due Date: October 18, 2018

APPROVED: [REDACTED]
DATE: [REDACTED]
ACCT #: [REDACTED]

TRANSACTIONS

An amount followed by a minus sign (-) is a credit unless otherwise indicated.

Tran Date	Post Date	Reference Number	Transaction Description	Amount
09/17	09/17	7473120LL00XV6D3Q	PAYMENT - THANK YOU	\$2,556.99-
09/03	09/04	2432300L605JS5P3	STOP 4 GAS MORRISON CO <i>600-602</i> MCC: 5542 MERCHANT ZIP: 80465	\$36.92
09/07	09/09	2432300LB05JS5E02	STOP 4 GAS MORRISON CO <i>600-602</i> MCC: 5542 MERCHANT ZIP: 80465	\$61.21
09/09	09/10	2443099LQBM9853NW	MSFT * E04006IOD8 800-642-7676 WA <i>400-401</i>	\$8.25

Transactions continued on next page

NOTICE: SEE REVERSE SIDE OF PAGE 1 FOR IMPORTANT ACCOUNT AND ANNUAL FEE INFORMATION

5547 0001 BHH 001 7 16 180923 0

PAGE 1 of 2

15 3390 2000 VBUS 01AD5547

5085

FIRSTBANK CREDIT CARD CENTER
 PO BOX 150427
 LAKEWOOD CO 80215-0427



Account Number: [REDACTED]
 New Balance: \$537.85
 Minimum Payment Due: \$20.00
 Payment Due Date: October 18, 2018

Please use enclosed envelope to remit payment.

Amount Enclosed: \$

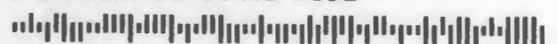
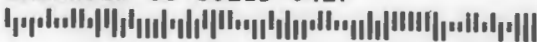
Indicate name or address change on reverse side and check here.

Please return this portion of the statement with payment.

Make Check Payable to:

FIRSTBANK
 PO BOX 150427
 LAKEWOOD CO 80215-0427

[REDACTED] 5085
 INTER-CANYON FIRE PRO
 7939 S TURKEY CREEK RD
 MORRISON CO 80465-9552



033902000 800207618

[Redacted]

3-1-1999
[Redacted]

3-1-1999
[Redacted]

APPROVED
DATE:
ACCT:

[Redacted]

[Redacted]

1-1-BANK

[Redacted]

[Redacted]



Account Number: [REDACTED]

TRANSACTIONS (continued)

An amount followed by a minus sign (-) is a credit unless otherwise indicated.

Tran Date	Post Date	Reference Number	Transaction Description	Amount
09/11	09/13	2443106LFM0R0ESKQ	MCC: 5045 MERCHANT ZIP: 98052 IHOP #1828 LITTLETON CO <i>660-607</i>	\$367.23
09/19	09/20	2432300LN05JS6QKF	MCC: 5812 MERCHANT ZIP: STOP 4 GAS MORRISON CO <i>600-602</i> MCC: 5542 MERCHANT ZIP: 80465	\$64.24

REWARDS SUMMARY

PREVIOUS FIRSTCASH BALANCE	=	\$25.57
DOLLARS EARNED THIS STATEMENT	+	\$5.38
DOLLARS ISSUED THIS STATEMENT	-	\$0.00
DOLLARS FORFEITED THIS STATEMENT	-	\$0.00
ENDING FIRSTCASH BALANCE	=	\$30.95

INTEREST CHARGE CALCULATION

Your Annual Percentage Rate (APR) is the annual interest rate on your account

Type of Balance	Annual Percentage Rate (APR)	Balance Subject to Interest Rate	Days in Billing Cycle	Interest Charge
Purchases	0.00%	\$0.00	30	\$0.00
Cash Advances	19.65%	\$0.00	30	\$0.00

Interest Charge adjustments are not in this amount, but will appear in the body of the statement

NOTICE: SEE REVERSE SIDE OF PAGE 1 FOR IMPORTANT ACCOUNT AND ANNUAL FEE INFORMATION

1-2

BHH



Application Number

Application Number

Application Number

Application Number

Application Number

Application Number

REMARKS

Remarks section containing several lines of text.

APPROVAL

Approval section with multiple columns of text and checkboxes.

Additional text at the bottom of the page.

Date:	Amount:	Description:	Total:
9/3/2018	\$36.92	Fuel for command vehicle	\$537.85
9/7/2018	\$61.21	Fuel for command vehicle	
9/9/2018	\$8.25	<i>micro soft</i>	
9/11/2018	\$367.23	breakfast after 9/11 stair climb	
9/19/2018	\$64.24	Fuel for command vehicle	



INTER-CANYON FIRE PROTECTION DISTRICT

December 12, 2018

To Whom It May Concern,

Attached is the 2019 budget for Inter-Canyon Fire Protection District in Jefferson County, submitted Pursuant to Section (29-1-113, C.R. S.). This budget was adopted on December 12, 2018. If there are any questions on the budget, please contact Karl Firor, Treasurer at 303.468 .3490. The mill levy certified to the County Commissioners is 10.561 mills for all general operating purposes. Based on the assessed valuation of 89,601,055 the property tax revenue, subject to statutory limitation, is \$946,276.75. The mill levy certified to the County Commissioners for abatements and refunds is .001 mills. The abatement and refund revenue is \$979.

I hereby certify that the enclosed are true and accurate copies of the budget and certification of tax levies to Board of Commissioners.

Jennifer Volkman

President Board of Directors

Inter-Canyon Fire Protection District

Inter-Canyon Fire District
Proposed Budget - Final Draft

	2017 Audit	Actual Year to Date September 30, 2018	Final Budget Calendar Year 2018
Revenues			
Taxes:			
Property Taxes	\$914,462	\$1,088,073	\$947,276
Specific Ownership Taxes	\$68,020		\$60,000
Other	\$205,731		\$51,624
Total Revenues	\$1,189,213	\$1,088,073	\$1,058,900
Expenditures/Expenses			
Current:			
Administration	\$361,769	\$87,005	\$77,004
Payroll and Benefits		\$252,798	\$276,940
Firefighting	\$76,889	\$71,170	\$80,792
EMS Services	\$27,222	\$28,507	\$39,850
Firefighting Apparatus/Maintenance	\$55,497	\$36,267	\$75,440
Donated Fund Expense		\$15,580	\$22,360
Stations Expense	\$82,802	\$46,848	\$76,079
Communications	\$31,434	\$34,590	\$52,710
Depreciation Expense			
Pension Contribution	\$124,179		\$124,179
Total Current	\$799,792	\$670,764	\$827,154
Capital Outlay/Reserves	\$25,376	\$40,781	\$480,000
Debt Service	\$0	\$0	\$0
Total Expenditures/Expenses	\$796,168	\$611,545	\$1,307,154
Excess (deficiency) of revenues over (under) expenditures	\$394,045	\$474,528	(\$248,254)
Other Financing Sources:			
Debt Proceeds			
Extraordinary Items:			
Extraordinary Loss			
Excess (deficiency) of revenues and other financing sources over (under) expenditures	\$394,045	\$474,528	(\$248,254)
Fund balances/net position, January 1	\$858,051	\$1,253,096	\$1,445,832
Fund balances/net position December 31	\$1,253,096	\$1,727,624	\$1,197,578
Fund Balance Summary			
Non-Spendable			
Restricted for:			
Emergency - Taber 3.0%	\$35,676		\$31,767
Grants			
Unassigned	\$1,217,420		\$1,336,867
Total Fund Balance December 31	\$1,253,096		\$1,368,634

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Jefferson County, Colorado.

On behalf of the Inter-canyon Fire Protection District
(taxing entity)^A
the Board of Directors
(governing body)^B
of the Inter-canyon Fire Protection District
(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 89,601,055 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^A)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 89,601,055 (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

Submitted: 12/12/2018 for budget/fiscal year 2018
(not later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	<u>10.561</u> mills	\$ <u>946,276.75</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	10.561 mills	\$ 946,276.75
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	<u>.001</u> mills	\$ <u>979.00</u>
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	10.562 mills	\$ 947,255.75

Contact person: (print) Karl Piror Daytime phone: 303-468-3490
Signed: _____ Title: Treasurer

¹ If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.
² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's final certification of valuation).

CERTIFICATION OF TAX LEVIES, continued

THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.). Taxing entities that are Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:

BONDS:

- 1. Purpose of Issue: _____
Series: _____
Date of Issue: _____
Coupon Rate: _____
Maturity Date: _____
Levy: _____
Revenue: _____

- 2. Purpose of Issue: _____
Series: _____
Date of Issue: _____
Coupon Rate: _____
Maturity Date: _____
Levy: _____
Revenue: _____

CONTRACTS*:

- 3. Purpose of Contract: _____
Title: _____
Date: _____
Principal Amount: _____
Maturity Date: _____
Levy: _____
Revenue: _____

- 4. Purpose of Contract: _____
Title: _____
Date: _____
Principal Amount: _____
Maturity Date: _____
Levy: _____
Revenue: _____

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

Notes:

^A Taxing Entity—A jurisdiction authorized by law to impose ad valorem property taxes on taxable property located within its territorial limits (please see notes B, C, and H below). For purposes of the DLG 70 only, a taxing entity is also a geographic area formerly located within a *taxing entity's* boundaries for which the county assessor certifies a valuation for assessment and which is responsible for payment of its share until retirement of financial obligations incurred by the *taxing entity* when the area was part of the *taxing entity*. For example: an area of excluded property formerly within a special district with outstanding general obligation debt at the time of the exclusion or the area located within the former boundaries of a dissolved district whose outstanding general obligation debt service is administered by another local government^C.

^B Governing Body—The board of county commissioners, the city council, the board of trustees, the board of directors, or the board of any other entity that is responsible for the certification of the *taxing entity's* mill levy. For example: the board of county commissioners is the governing board ex officio of a county public improvement district (PID); the board of a water and sanitation district constitutes ex officio the board of directors of the water subdistrict.

^C Local Government - For purposes of this line on Page 1 of the DLG 70, the local government is the political subdivision under whose authority and within whose boundaries the *taxing entity* was created. The local government is authorized to levy property taxes on behalf of the *taxing entity*. For example, for the purposes of this form:

1. a municipality is both the local government and the *taxing entity* when levying its own levy for its entire jurisdiction;
2. a city is the local government when levying a tax on behalf of a business improvement district (BID) *taxing entity* which it created and whose city council is the BID board;
3. a fire district is the local government if it created a subdistrict, the *taxing entity*, on whose behalf the fire district levies property taxes.
4. a town is the local government when it provides the service for a dissolved water district and the town board serves as the board of a dissolved water district, the *taxing entity*, for the purpose of certifying a levy for the annual debt service on outstanding obligations.

^D GROSS Assessed Value - There will be a difference between gross assessed valuation and net assessed valuation reported by the county assessor only if there is a "tax increment financing" entity (see below), such as a downtown development authority or an urban renewal authority, within the boundaries of the *taxing entity*. The board of county commissioners certifies each *taxing entity's* total mills upon the *taxing entity's* Gross Assessed Value found on Line 2 of Form DLG 57.

^E Certification of Valuation by County Assessor, Form DLG 57 - The county assessor(s) uses this form (or one similar) to provide valuation for assessment information to a *taxing entity*. The county assessor must provide this certification no later than August 25th each year and may amend it, one time, prior to December 10th.

^F TIF Area—A downtown development authority (DDA) or urban renewal authority (URA), may form plan areas that use "tax increment financing" to derive revenue from increases in assessed valuation (gross minus net, Form DLG 57 Line 3) attributed to the activities/improvements within the plan area. The DDA or URA receives the differential revenue of each overlapping *taxing entity's* mill levy applied against the *taxing entity's* gross assessed value after subtracting the *taxing entity's* revenues derived from its mill levy applied against the net assessed value.

^G NET Assessed Value—The total taxable assessed valuation from which the *taxing entity* will derive revenues for its uses. It is found on Line 4 of Form DLG 57.

^H General Operating Expenses (DLG 70 Page 1 Line 1)—The levy and accompanying revenue reported on Line 1 is for general operations and includes, in aggregate, all levies for and revenues raised by a *taxing entity* for purposes not lawfully exempted and detailed in Lines 3 through 7 on Page 1 of the DLG 70. For example: a fire pension levy is included in general operating expenses, unless the pension is voter-approved, if voter-approved, use Line 7 (Other).

^I Temporary Tax Credit for Operations (DLG 70 Page 1 Line 2)—The Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction of 39-1-111.5, C.R.S. may be applied to the *taxing entity's* levy for general operations to effect refunds. Temporary Tax Credits (TTCs) are not necessary for other types of levies (non-general operations) certified on this form because these levies are adjusted from year to year as specified by the provisions of any contract or schedule of payments established for the payment of any obligation incurred by the *taxing entity* per 29-1-301(1.7), C.R.S., or they are certified as authorized at election per 29-1-302(2)(b), C.R.S.

^J General Obligation Bonds and Interest (DLG 70 Page 1 Line 3)—Enter on this line the total levy required to pay the annual debt service of all general obligation bonds. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments. Title 32, Article 1 Special districts and subdistricts must complete Page 2 of the DLG 70.

^K Contractual Obligation (DLG 70 Page 1 Line 4)—If repayment of a contractual obligation with property tax has been approved at election and it is not a general obligation bond (shown on Line 3), the mill levy is entered on this line. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments.

^L Capital Expenditures (DLG 70 Page 1 Line 5)—These revenues are not subject to the statutory property tax revenue limit if they are approved by counties and municipalities through public hearings pursuant to 29-1-301(1.2) C.R.S. and for special districts through approval from the Division of Local Government pursuant to 29-1-302(1.5) C.R.S. or for any *taxing entity* if approved at election. Only levies approved by these methods should be entered on Line 5.

^M Refunds/Abatements (DLG 70 Page 1 Line 6)—The county assessor reports on the Certification of Valuation (DLG 57 Line 11) the amount of revenue from property tax that the local government did not receive in the prior year because taxpayers were given refunds for taxes they had paid or they were given abatements for taxes originally charged to them due to errors made in their property valuation. The local government was due the tax revenue and would have collected it through an adjusted mill levy if the valuation errors had not occurred. Since the government was due the revenue, it may levy, in the subsequent year, a mill to collect the refund/abatement revenue. An abatement/refund mill levy may generate revenues up to, but not exceeding, the refund/abatement amount from Form DLG 57 Line 11.

1. Please Note: If the *taxing entity* is in more than one county, as with all levies, the abatement levy must be uniform throughout the entity's boundaries and certified the same to each county. To calculate the abatement/refund levy for a *taxing entity* that is located in more than one county, first total the abatement/refund amounts reported by each county assessor, then divide by the *taxing entity's* total net assessed value, then multiply by 1,000 and round down to the nearest three decimals to prevent levying for more revenue than was abated/refunded. This results in an abatement/refund mill levy that will be uniformly certified to all of the counties in which the *taxing entity* is located even though the abatement/refund did not occur in all the counties.

^N Other (DLG 70 Page 1 Line 7)—Report other levies and revenue not subject to 29-1-301 C.R.S. that were not reported above. For example: a levy for the purposes of television relay or translator facilities as specified in sections 29-7-101, 29-7-102, and 29-7-105 and 32-1-1005 (1) (a), C.R.S.; a voter-approved fire pension levy; a levy for special purposes such as developmental disabilities, open space, etc.

Inter-Canyon Fire Protection District

Resolution to Set Mill Levies

A Resolution levying general property taxes for the Year 2018, to help defray the costs of government for the Inter-Canyon Fire Protection District of Colorado, for the 2019 budget year.

Whereas, the Board of Directors of the Inter-Canyon Fire Protection District, has adopted the annual budget in accordance with the Local Government Budget Law, on December 12, 2018 and;

Whereas, the amount of money necessary to balance the budget for general operating purposes from the property tax revenue of \$946,276 and;

Whereas, the District is entitled to an abatement of refunds \$979 and;

Whereas, the 2017 valuation for assessment for the Inter-Canyon Fire Protection District as certified by the County Assessor is \$ 89,601,055

Now, therefore, be it resolved by the Board of Directors of the Inter-Canyon Fire Protection District, Colorado:

Section 1. That for the purpose of meeting all general operating expenses of the Inter-Canyon Fire Protection District during the 2018 budget year, there is hereby levied a tax of 10.561 mills, upon each dollar of the total valuation for assessment of all taxable property within the District's authority in Jefferson County for the year 2018.

Section 2. That for the purpose of collecting the allowed abatement and refunds of the Inter-Canyon Fire Protection District during the 2019 budget year, there is hereby levied a tax of 0.001 mills, upon each dollar of the total valuation for assessment of all taxable property within the District's authority in Jefferson County for the year 2018.

Section 3. That the President is hereby authorized and directed to immediately certify to the County Commissioners of Jefferson County, Colorado, the mill levies for the Inter-Canyon Fire Protection District as herein above determined and set.

Inter-Canyon Fire Protection District
Resolution to Set Mill Levies

Adopted, this 12th day of December A. D. 2018.

Jennifer Volkman, President

Karl Firor, Treasurer

LGID 30044/1

Inter-Canyon Fire Protection District

Resolution to Adopt Budget

A resolution summarizing expenditures and revenues for each fund and adopting a budget for the Inter-Canyon Fire Protection District, of Colorado, for the calendar year beginning on the first day of January 2019 and ending on the last day of December, 2019.

Whereas, the Board of Directors of Inter-Canyon Fire Protection District has appointed Karl Firor, Budget Officer to prepare and submit a proposed budget to said governing body at the proper time, and;

Whereas, Karl Firor, Budget Officer has submitted a proposed budget to this governing body on or before November 14, 2018, for its consideration, and;

Whereas, upon due and proper notice, published or posed in accordance with the laws, said proposed budget was open for inspection on date by the public at a designated place, a public hearing was held on December 12, 2018 and interested taxpayers were given the opportunity to file or register any objections to said budget, and ;

Now: Therefore, be it resolved by the Board of Directors of the Inter-Canyon Fire Protection District:

Section 1: That estimated expenditures for operating expense and reserves are \$1,050,000;

Section 2: That estimated revenues, transfers and other financing sources are as follows:

Property Taxes	\$ 946,255
Other Income	112,645
Transfers/Proceeds from Financing	-0-
Total Revenue/Transfers	\$1,058,900

Section 3: That the budget submitted, amended and herein above summarized by fund hereby is Approved and adopted as the budget of the Inter-Canyon Fire Protection District for the Year stated above.

Section 4: That the budget hereby approved and adopted shall be signed by the President and Treasurer, and made part of the public records of Jefferson County.

Inter-Canyon Fire Protection District
Resolution to Adopt Budget

Adopted, this 12th day of December, A. D. 2018

Jennifer Volkman, President

Karl Firor, Treasurer

LGID 30044/1

Inter-Canyon Fire Protection District
Resolution to Appropriate Sums of Money

A Resolution appropriating sums of money to the various funds, in the amount and for the purpose as set forth below, for the Inter-Canyon Fire Protection District of Colorado, for the 2019 budget year.

Whereas, the Board of Directors of the Inter-Canyon Fire Protection District, has adopted the annual budget in accordance with the Local Government Budget Law, on December 12, 2018 and;

Whereas, the Board of Directors has made provisions therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget, and;

Whereas, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the District;

Now, therefore, be it resolved by the Board of Directors of the Inter-Canyon Fire Protection District, Colorado:

Section 1. That the following sums are hereby appropriated from revenue and beginning fund balance of the Inter-Canyon Fire Protection District for the purposes stated:

General Operating Expenditures	\$1,201,475
Pension Fund Contribution	105,679
Total Expenditures	1,307,154
General Reserves	-0-
Total Expenditures/Reserves	\$1,307,154

Inter-Canyon Fire Protection District
Resolution to Appropriate Sums of Money

Adopted, this 12th day of December A. D. 2018.

Jennifer Volkman, President

Karl Firor, Treasurer

LGID 30044/1

