



**Board of Directors Meeting
June 20, 2023 following the Pension Board Meeting
Hybrid/Virtual: Zoom**

AGENDA

- I. OPENING OF MEETING**
 - a. Call to Order
 - b. Roll Call
 - c. Pledge of Allegiance
 - d. Approval of Agenda
 - e. Election of Officers
- II. PUBLIC/MEMBER PARTICIPATION**
- III. CONSENT AGENDA**
 - a. May 2nd Special Meeting Minutes
 - b. May 16th Board Meeting Minutes
- IV. REPORTS**
 - a. Staff Reports
- V. NEW BUSINESS**
 - a. May District Financials
 - b. 2022 Draft Audit Report
 - c. Set Public Meeting for July - Exclusion Petition for Irwin Thomas Annexation
 - d. Operations Assistant Chief Position Presentation
- VI. OLD BUSINESS**
- VII. BOARD MEMBER ITEMS**
- VIII. EXECUTIVE SESSION**

Section. 24-6-402(4)(b) C.R.S. for purposes of consulting with legal counsel on current employee issues.

IX. ADJOURNMENT

ATTACHMENTS

May 2, 2023 Meeting Minutes

May 16, 2023 Meeting Minutes

Staff Reports

May Incident Reports

May District Financials

2022 Draft Audit Report

Irwin Thomas Annexation Exclusion

Operations Assistant Chief Position Presentation

Join Zoom Meeting

<https://us02web.zoom.us/j/81560655708?pwd=a0k1dkozQ2dLVtZGa3RudDF3WGNQUt09>

Meeting ID: 815 6065 5708

Passcode: 836732

Phone In

719-359-4580

Meeting ID: 815 6065 5708

Passcode: 836732



**Board of Directors Special Meeting
May 2, 2023, at 6:00 pm
Hybrid/Virtual: Zoom**

Meeting Minutes

I. OPENING OF MEETING

a. Call to Order

The special meeting of the Board of Directors of the Mountain View Fire Protection District was held on May 2, 2023, as an In-Person/Virtual Zoom meeting and was called to order by President Christian at 6:00 p.m.

b. Roll Call

The following Board members attended the meeting:

President Christian, Vice President Laura McConnell, Director Bloom, Director DeVenny, and Director Lathrop.

Other persons present were Chief David Beebe, Legal Counsel John Chmil, and Legal Counsel Cathy Tallerico.

c. Pledge of Allegiance

d. Approval of Agenda

Director McConnell moved to approve the agenda as written. The motion was seconded by Director DeVenny and carried unanimously.

II. PUBLIC/MEMBER PARTICIPATION

None

III. CONSENT AGENDA

None

IV. REPORTS

None

V. NEW BUSINESS

None

VI. OLD BUSINESS

None

VII. BOARD MEMBER ITEMS

None

VIII. EXECUTIVE SESSION

Director Lathrop moved to go into Executive Session at 6:03 p.m. pursuant to § 24-6-402(4)(b), C.R.S. for purposes of conferencing with the District's legal counsel on specific legal questions regarding potential litigation related to a recent personnel matter and the recent criminal investigation of one of Mountain View's Employees. It was seconded by Director McConnell and carried unanimously.

Executive Session was exited at 8:50 p.m.

IX. ADJOURNMENT

There being no further business to come before the meeting, Director Lathrop moved to adjourn the meeting at 8:51 p.m. It was seconded by Director DeVenny and carried unanimously.

The preceding minutes are approved by the Mountain View Fire Protection District Board of Directors and constitute the official minutes of the meeting held on the date stated above.

President, Chad Christian

Date

Board Secretary, Cole Lathrop


Date

CERTIFICATION OF EXECUTIVE SESSION

On May 2, 2023, it was duly moved and seconded that the Mountain View Fire Protection District Board of Directors enter into an executive session pursuant to § 24-6-402(4)(b), C.R.S. for the purpose of conferencing with the District's legal counsel on specific legal questions regarding potential litigation related to a recent personnel matter and the recent criminal investigation of one of Mountain View's Employees. The motion carried unanimously and the Board entered into an executive session from 6:03 p.m. until 8:50 p.m.

CERTIFICATION BY REGISTERED ATTORNEY

I, Johnathon Intolubbe-Chmil, Reg. No. 48768, hereby certify that the executive session was devoted to providing legal advice and answering specific legal questions from the Board of Directors on the above referenced topics, and that all such communications for the session were privileged under applicable Colorado law and Supreme Court rules.



Johnathon Intolubbe-Chmil

Action Items

December 6, 2022

Action: Ed Siebert to present what he learned at the Commissioners Meeting in January.

Action: Director Bloom asked if Rick could send out information about when the different interviews and stories will be aired. **Emails will go out with information on upcoming interviews. Staff will also forward any links available.**

January 10, 2023

None

January 17, 2023

Action: Director DeVenny asked if the Board could receive an email when the date of the swearing-in ceremony is decided on.

Action: Director DeVenny asked for a date that the district will receive the permits for Station 8. **Deputy Chief Webb sent this information via email.**

Action: Director McConnell asked for a timeline and trigger points that would illustrate when the need for a temporary station would be activated. **This information was emailed to the Board in January.**

February 21, 2023

Action: Find a location in Mead for the 10th polling place. **Trying to contact Life Bridge Church to inquire if a polling place would be authorized.**

Action: We will update the schedule on the website and update the wording on the meeting notice. **Done**

March 21, 2023

Action: PIO Rick Tillery will email the link for The Chief Corner Blogs to the Board. **Done**

Action: Send to Board May 26th Academy Graduation Ceremony Announcement. **Done**

April 18, 2023

None

Motions

January 10, 2023

None

January 17, 2023

Motion: Director Lathrop moved to accept the Engagement Letter with the revisions. The motion was seconded by Director McConnell and carried unanimously.

Motion: Director McConnell moved to approve Resolution 2023-1. The motion was seconded by Director Lathrop and carried unanimously.

Motion: Director Christian moved to waive the exclusion fee for the CDOT Mobility Hub in Firestone. The motion was seconded by Director Lathrop and carried unanimously.

Motion: Director Bloom moved to approve the Second Amendment to the Revised and Restated Employment Contract. The motion was seconded by Director Lathrop and carried unanimously.

February 21, 2023

Motion: Director Lathrop moved to adopt the 2021 Edition of the International Fire Code with Consideration for Resolution 2023-2 Adopting and Amending the 2021 Edition of the International Fire Code. The motion was seconded by Director DeVenny and carried unanimously.

March 21, 2023

Motion: Director Lathrop moved to approve the CDOT Exclusion Petition. The motion was seconded by Director DeVenny and carried unanimously.

April 18, 2023

Motion: Director DeVenny moved to approve the supplemental funds for the 2022 Audit for the Medicaid Supplement. The motion was seconded by Director Lathrop and carried unanimously.

Motion: Director Bloom moved to approve the Erie Gateway South Annexation Inclusion. The motion was seconded by Director Lathrop and carried unanimously.

Motion: Director DeVenny moved to approve the Christian Promise Fellowship Exclusion. The motion was seconded by Director Lathrop and carried unanimously.



**Board of Directors Regular Meeting
May 16, 2023, at 6:00 pm
Hybrid/Virtual: Zoom**

Meeting Minutes

I. OPENING OF MEETING

a. Call to Order

The regular meeting of the Board of Directors of the Mountain View Fire Protection District was held on May 16, 2023, as an In-Person/Virtual Zoom meeting and was called to order by President Christian at 6:02 p.m.

b. Roll Call

The following Board members attended the meeting:

President Chad Christian, Vice President Laura McConnell, Director DeVenny, Director Alan Bloom, and Director Lathrop.

Other persons present were Chief David Beebe, Deputy Chief Sterling Folden, Deputy Chief Jeff Webb, Administrative Services Director Pam Owens, Director of Finance Tonya Olson, Communications Specialist Rick Tillery, Legal Counsel John Chmil, Colleen Whitlow, and Todd Venrick.

c. Pledge of Allegiance

d. Approval of Agenda

Director McConnell moved to approve the agenda as written. The motion was seconded by Director DeVenny and carried unanimously.

II. PUBLIC/MEMBER PARTICIPATION

L3214 President Ben Carter presented plaques to President Christian and Director Bloom from the Local to show their appreciation for the years of hard work they contributed over their terms. He also updated that the L3214's focus has been on helping out the Fournier family.

III. CONSENT AGENDA

Director Bloom moved to approve the consent agenda, including April 18, 2023, Regular Meeting minutes. The motion was seconded by Director Lathrop and carried unanimously.

IV. REPORTS

Chief Dave Beebe stated that the staff reports were in the packet and asked for any questions. Director DeVenny asked where she could view the grievances that were posted. **Action:** Chief Beebe said he would get the Board that information and ensure they all had access to it. Director DeVenny also asked about short- and long-term injuries and how they affect staffing. Chief Beebe said that due to injuries, retirements, and the size of our organization, we will be hiring for the fall academy. Director McConnell added that a new bill possibly being signed by Colorado Lawmakers would seek to pay education costs, including tuition, fees, books, and supplies for educators, nurses, firefighters, and workers across other industries through Community Colleges. We could go through community colleges as another avenue for recruiting. Director McConnell will get that information to staff.

Director Bloom said he had received several calls about the mitigation program. Chief Beebe asked him to direct those calls to Deputy Chief Folden so he and FMO Paul Ostroy can answer any questions they might have.

Chief Beebe updated the Board that the Legislature passed Bill 23-303, the Property Tax Bill. It will have a profound effect on MVFR revenues for 2024. Part of the bill is contingent on the November election, so it will be difficult to grasp our budget for 2024 until that November election.

Chief Beebe also updated the Board that the last hailstorm damaged several of the stations and several of the apparatus. We are filing claims with the insurance for all of them.

Chief Beebe interviewed three candidates on Monday for the Community Outreach Coordinator position. He and Deputy Chief Webb will work on selecting one and moving forward with hiring.

Director of Administration Pam Owens gave a brief synopsis of the election and answered questions. Director McConnell asked what the numbers were for the 2020 mail-in election. **Action:** Pam will get those numbers for Director McConnell.

Chief Beebe presented President Christian and Director Bloom with plaques of appreciation for their work and dedication to the District.

V. NEW BUSINESS

a. April 2023 Financials

Director of Finance Tonya Olson reviewed the April financials and took questions. After discussion, Director DeVenny moved to approve the February and March financials. Director McConnell seconded the motion, and was unanimously carried.

VI. OLD BUSINESS

a. Station 8 Updates

Deputy Chief, Jeff Webb, gave updates on the repairs at Station 8. The Station is up and

running and still having some issues with the drainage ditch but working on them.

VII. BOARD MEMBER ITEMS

Director McConnell thanked President Christian and Director Bloom for all their time as Board Directors and wished them all the best.

Director DeVenny also thanked them for all their help and guidance.

Director Bloom expressed how much he has enjoyed his time and working with the Board. He is very pleased with where the department is.

Director Lathrop also expressed his thanks to Director Bloom and President Christian.

President Christian thanked the Board for the tremendous opportunity. He thanked the organization for opening up and welcoming him in.

VIII. SWEARING IN OF NEW BOARD MEMBERS

President Christian read the Oath of Office to Suzanne DeVenny, Colleen Whitlow, and Todd Venrick.

IX. ADJOURNMENT

There being no further business to come before the meeting, Director McConnell moved to adjourn the meeting at 7:00 p.m. It was seconded by Director DeVenny and carried unanimously.

The preceding minutes are approved by the Mountain View Fire Protection District Board of Directors and constitute the official minutes of the meeting held on the date stated above.

President, Chad Christian

Date

Board Secretary, Cole Lathrop

Date

Action Items

December 6, 2022

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Action: Director Bloom asked if Rick could send out information about when the different interviews and stories will be aired. **Emails will go out with information on upcoming interviews. Staff will also forward any links available.**

January 10, 2023

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March 21, 2023

Action: PIO Rick Tillery will email the link for The Chief Corner Blogs to the Board. **Done**

Action: Send to Board May 26th Academy Graduation Ceremony Announcement. **Done**

April 18, 2023

None

May 16, 2023

Action: Director of Administration Pam Owens will get access to all Board Members to Teams so they can view the grievances that are posted. **Done**

Action: Pam will get the numbers from the 2020 mail-in election for Director McConnell. **Done**

Motions

January 10, 2023

None

January 17, 2023

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May 16, 2023

None



MOUNTAIN VIEW FIRE RESCUE

3561 N. Stagecoach Road • Longmont, CO 80504

(303) 772-0710 • FAX (303) 651-7702

To: MVFPD Board of Directors

From: Dave Beebe

Date: June 12, 2023

Re: June Chief's Report

Directors,

Please accept this report on activities, progress, and concerns that have occurred or are ongoing.

- Several personnel actions occurred in the preceding month. Three new firefighters graduated from the Front Range Fire Consortium Academy. They are working on district familiarization and other certifications and will be assigned to the line shortly. Julia Drummond was offered and accepted the position of Community Outreach Coordinator; she will start June 19th. Tyler Primm was promoted to Lieutenant, and Neil Sheets was promoted to EMS Lieutenant.
- The district is continuing to research retiree health care benefits. Tonya Olson and Chief Beebe met recently with representatives from North Metro Fire to get an overview of their retiree healthcare. We intend to have an RHS plan for non-CBA employees in place by January 1, 2024.
- The weather conditions for the first part of the year have delayed what would be a normal fire season. The district has not received any dispatches for wildland fire to date. However, the above-average precipitation has caused a significant growth of fuels. Depending on the weather, the district may see significant fire activity later in the year.
- The district is dealing with numerous injuries and illnesses affecting staff. At the time of this report, five personnel are off or are on alternative duty due to on and off-duty maladies.

Administrative Services

- Engineer Paul Gransee is set to retire in July. Congratulations, and more information to come.
- Position testing for Lieutenant, Captain, and Battalion Chief positions will occur in a few months. Planning for these processes is underway.
- As stated above, five employees are off or on alternative duty.

Finance

- The Solver budget module kick-off happened in May. The proposed budget building process setup was previewed with the vendor on May 16th. A few budget managers were invited to give feedback on the functionality, and suggestions were sent back to the vendor on May 22nd. The go-live date is planned for July 1st.
- The finance director attended health insurance '101' with the district's broker on May 4th along with the rest of the executive staff. The session was to help staff better understand the structure and cost drivers for our current plan. It was very informative and helpful.
- The department is now paying 100 vendors electronically compared with 35 at the start of the year. This accomplishment is ahead of the department's goal of 75 by the third quarter and 150 by year-end.
- The finance director attended a virtual session with the SDA regarding SB23-303, which is expected to change property tax assessed value and revenue calculations. The session mostly covered the contents of the bill and possible implications. The SDA will host a full legislative update in June. Findings will be passed along to the board when more definite information is available.
- Previewed Billing Bridge functionality with Image Trend with a company representative. This bridge software is intended to allow data flow from patient care reports into a portal that creates a billable record for ambulance transports.
- Software update: Optimizing the software since implementation continues.
 - Twenty-one tickets were closed in May. The finance team is working through the answers provided to see if the resolution was satisfactory.
 - Called references given by the vendor to ask about implementation.
 - In the process of closing the fiscal year 2022 with new software

Operations

- Health and Wellness – We received our test group's results. We will share those with you at the July board meeting.
- Work Continues with the City of Boulder to improve automatic aid. Hope to have response plans wrapped up by September.
- Two of our people will be starting paramedic school in June.
- Assisted with several SWAT calls. We provide medical assistance for the Boulder County SWAT Team.
- Academy Graduation – three new hires completed the fire academy on May 25th.
- Wildland training is underway. The RT 130 began in the last part of May.

- Live fire training with our neighbors at Lafayette. This occurred at the Boulder County Fire Training Center.

Life Safety

Highlights of the Life Safety Division:

- 63 plans for review in March.
- Mead
 - Mead Town Center Building has been sold. The new owner is investigating the costs of finishing it or starting fresh.
 - Affinity on Welker has been completed.
 - Quick Trip truck stop will finish later this summer.
 - Elevations 25 Warehouses—starting tenant finishes.
- Erie
 - Jersey Mikes on Village Vista will open in a couple of weeks.
- Superior
 - Bambei Brewing (former Old Chicago's) will start brewing the week of 5/22.
- Inspections
 - Crews are conducting company inspections with the ImageTrend mobile inspection application. The fire prevention staff is working with engine crews to answer questions, offer training, and fix issues as they come up.
 - 92 inspections were completed this month.

Fire Investigations:

- Recreational trailer explosion at Windish RV
- RV fire at Camping World
- Lighting strike on Colliers Hill apartments
- Lightning strike in Mead

Highlights of the Community Outreach Section:

- Community Outreach Coordinator position.
 - Julia Dumond has accepted the position as our new Community Outreach Coordinator. She will start on June 19th.
- May
 - Standby for Model Rocket Launch May 3
 - Babysitter class May 6
 - Flag Retirement Ceremony standby May 6
 - Boulder Valley School District TEC program presentation May 8
 - Redhawk Elementary School Touch a Truck May 11
 - CPR class May 13
 - Erie Town Fair May 13
 - Engine led the Niwot Senior Car Parade on May 17

- Flag Retirement Ceremony May 20
- Water Safety Days and Touch a Truck in Superior May 20
- Red Hawk Elementary Touch a Truck May 22
- Hose kids off at summer camp mud pit on May 31
- June
 - Touch a Truck Goddard School June 9
 - Summer Camp Visit and Touch a Truck Erie Community Center June 13
 - Mead Picnic in the Park June 16
 - Erie PD Bike Rodeo June 17
 - Summer Camp Visit and Touch a Truck June 20

Highlights of the Information Technology Division:

- Installed new firewalls at most of our stations to replace end-of-life unit at stations and scheduled installs.
- Configuring “Trakstar” performance management application with the vendor for an expected June rollout.
- Installed new TVs at Station 8. Installing TVs at Station 1 and Station 4 this week and mounting “Station MDTs” for improved call response.

Highlights of the Fleet/Facilities Section:

Facilities notes:

- Station 8 updates.
 - Bulk of punch list items have been addressed. Still working through a few warranty issues with the GC.
 - The laundry extractor has been installed.
 - Still working with the Town of Erie on a Right of Way permit.
- Station 8.1 will get moved to the maintenance facility on 6/2/2023.
- New bay lights have been installed at Station 6.
- Station 12 updates.
 - New lights have been installed in the meeting room.
 - New carpet has been installed in the meeting room.
 - The meeting room has been painted [Thank you, Chief Peavey!]
- Installation of trench drains at Station 1 has been completed.
- Annual preventative maintenance and inspections have been completed on all overhead doors.

- Working with our insurance carrier and roofing vendor to address roof repairs/replacement at 3-4 stations.
 - Station 1
 - Station 6
 - Station 7
 - Station 12—Not confirmed as of this writing, as the adjustor and roofing vendor are still discussing repairs.

Fleet Notes:

- Per GM, 2270 has been built and awaits transportation from Michigan to Colorado. No ETA has been provided.
- Braun shows that we should see one ambulance delivered in July and the other in August.
- Toured the facility of a potential new graphics vendor.
- Emergency lighting upgrades have been installed on three trucks. We have four more to go.
- Working with our insurance carrier to evaluate 18 damaged vehicles in the 5/9/2023 hail event.
- No updates from Rosenbauer on our six vehicles on order.

Communications

- Represented MVFR at the Fireshed meetings and Grasslands Sub-Group meeting.
- Attended the Superior “Wildfire on the Plains” Town Hall about wildfire mitigation and CWPP.
- Represented MVFR at the Boulder County Communication Plans and Evacuation Polygons planning session.
- Represented MVFR at the Boulder County PIO strategy meeting.
- Interviewed by Mitchell Byers, Daily Camera, regarding a former employee’s status.

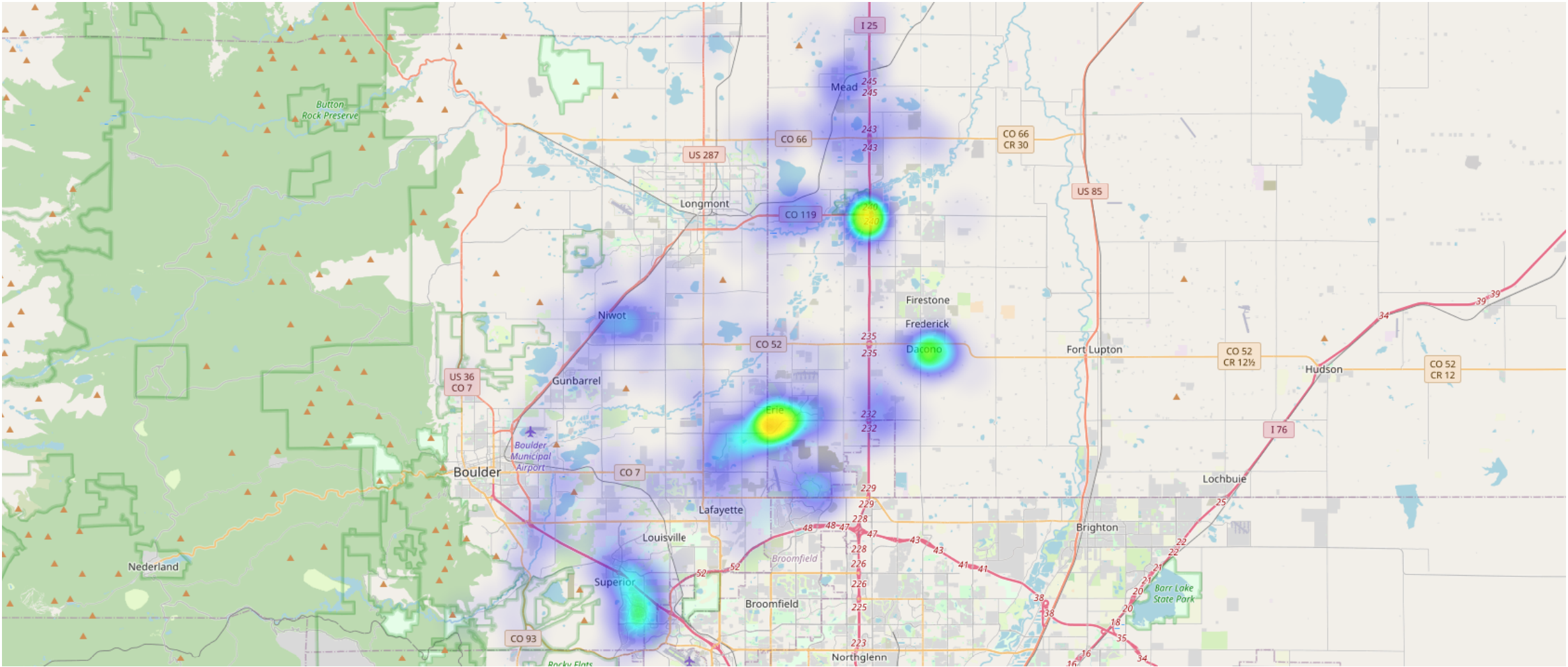
Respectfully,

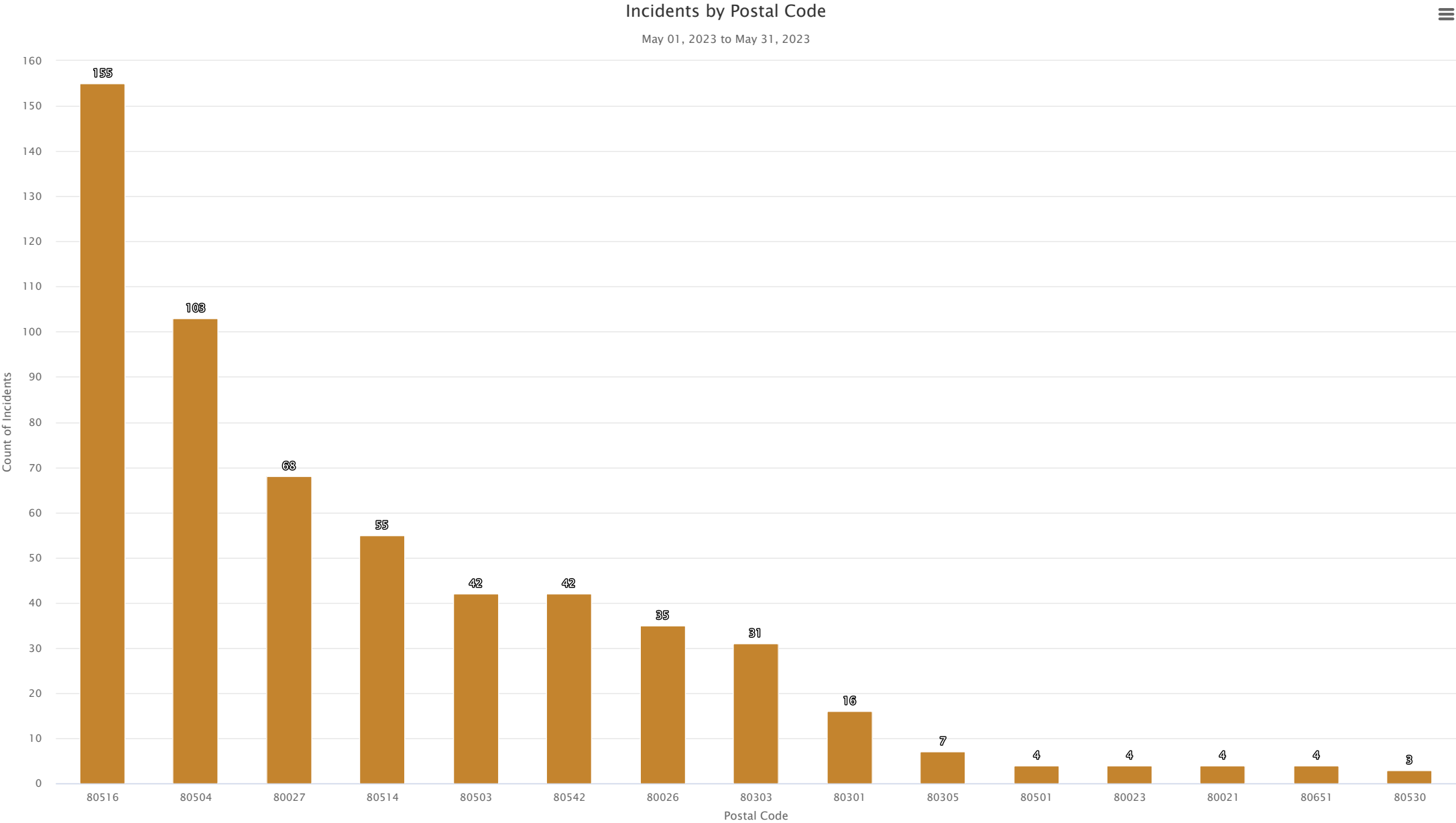
Dave Beebe

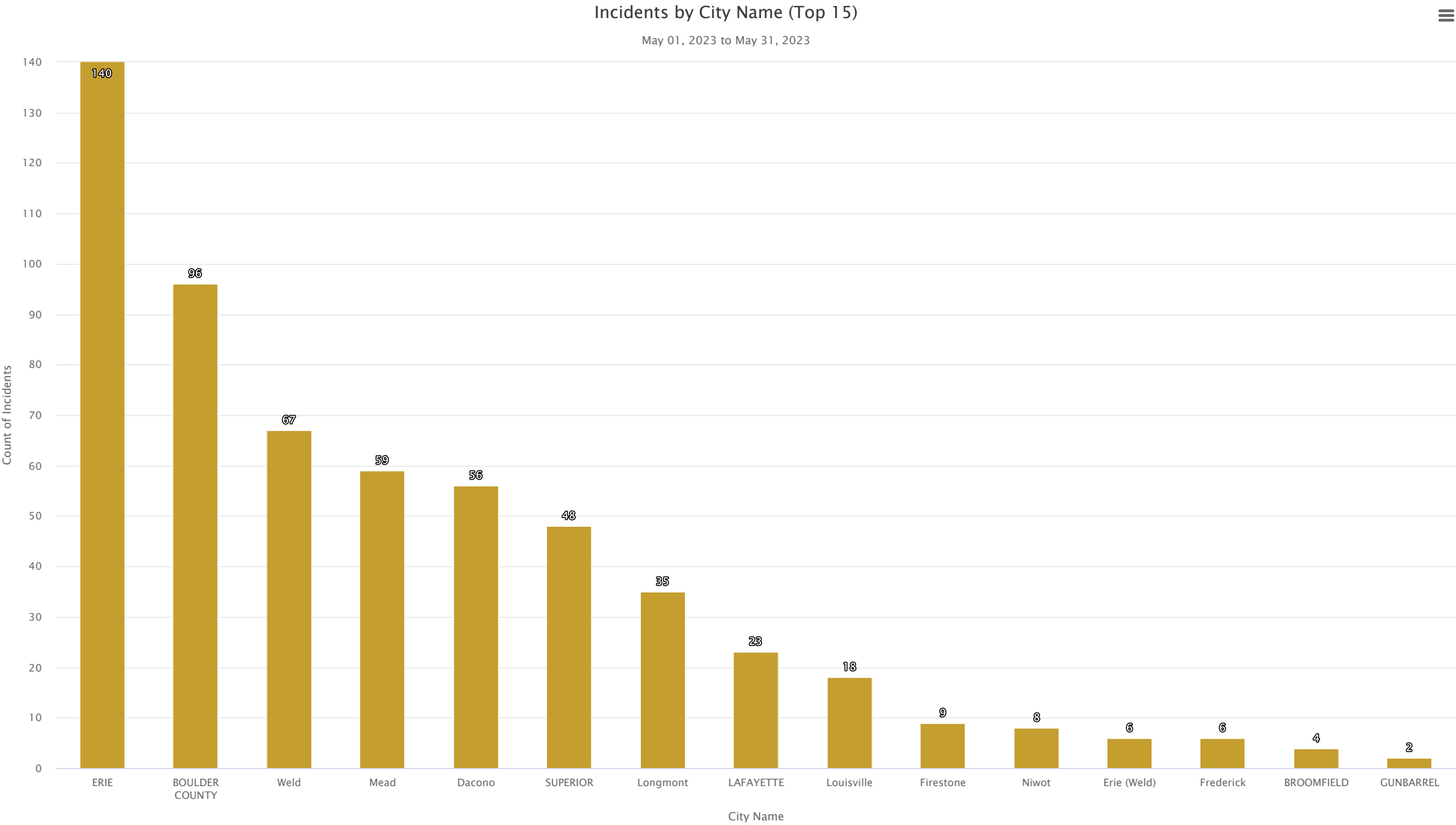
Fire Chief

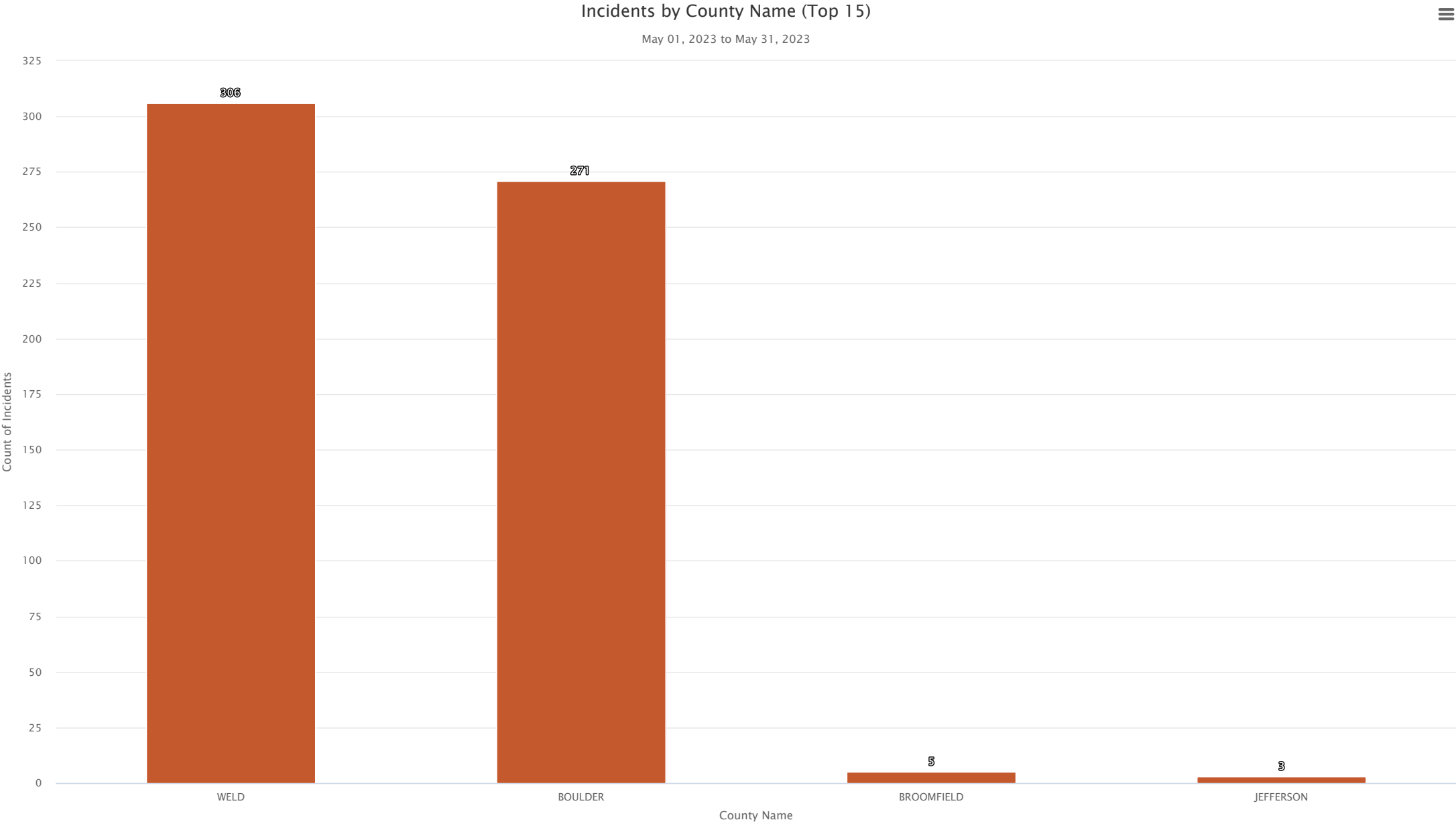
Scene Locations of Fire Incidents

N = 581 May 01, 2023 to May 31, 2023



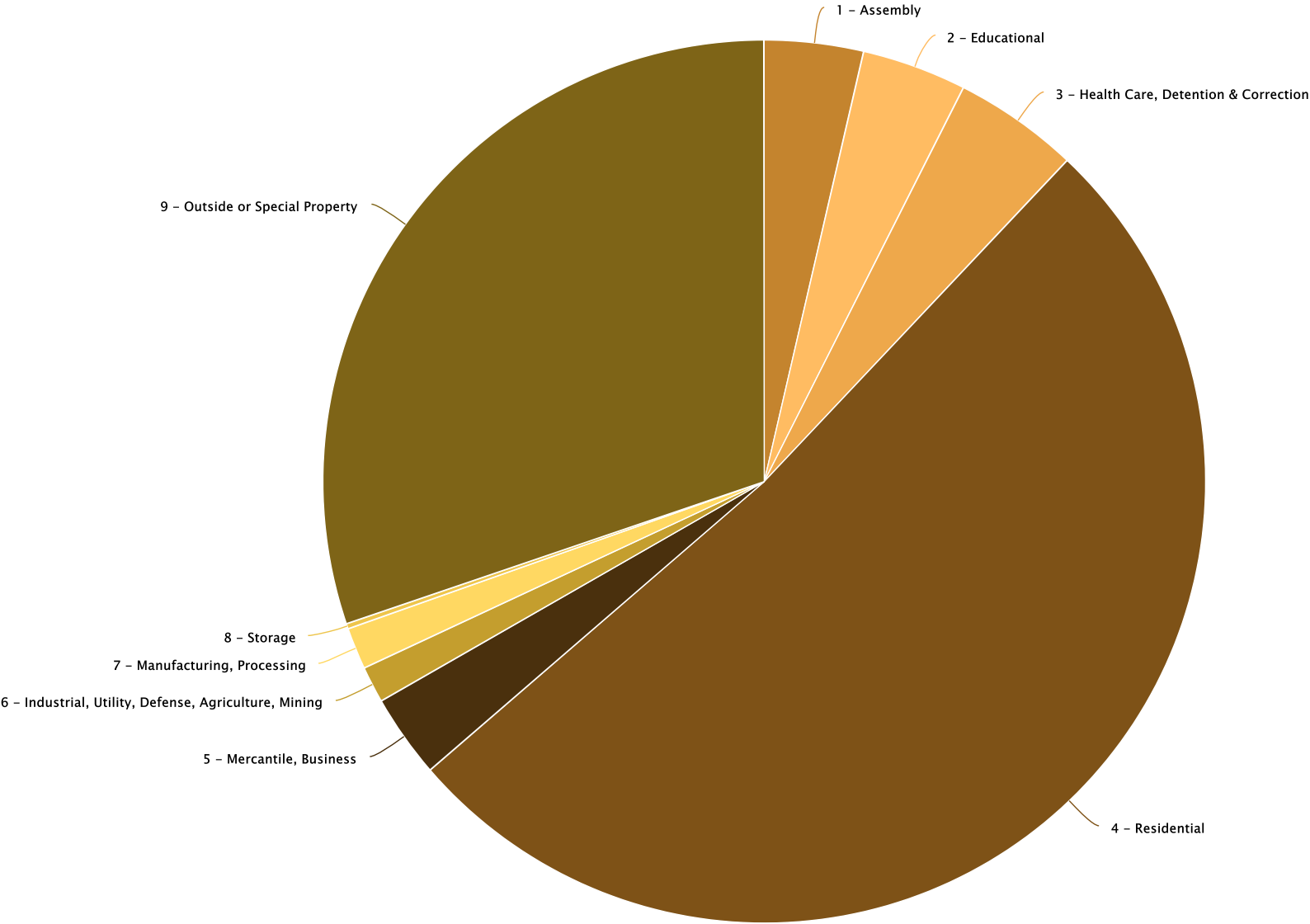






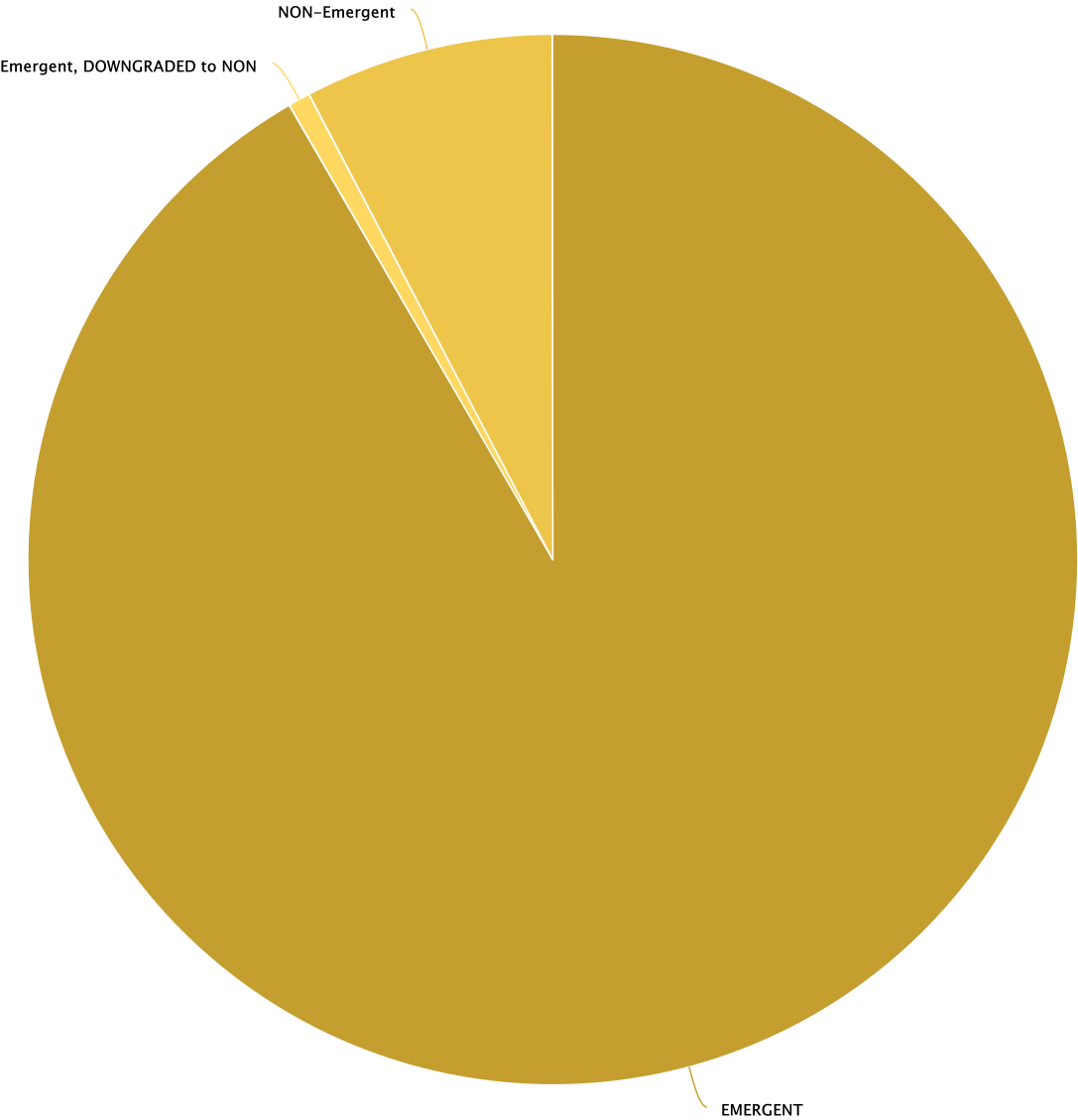
Incidents by Property Use Category

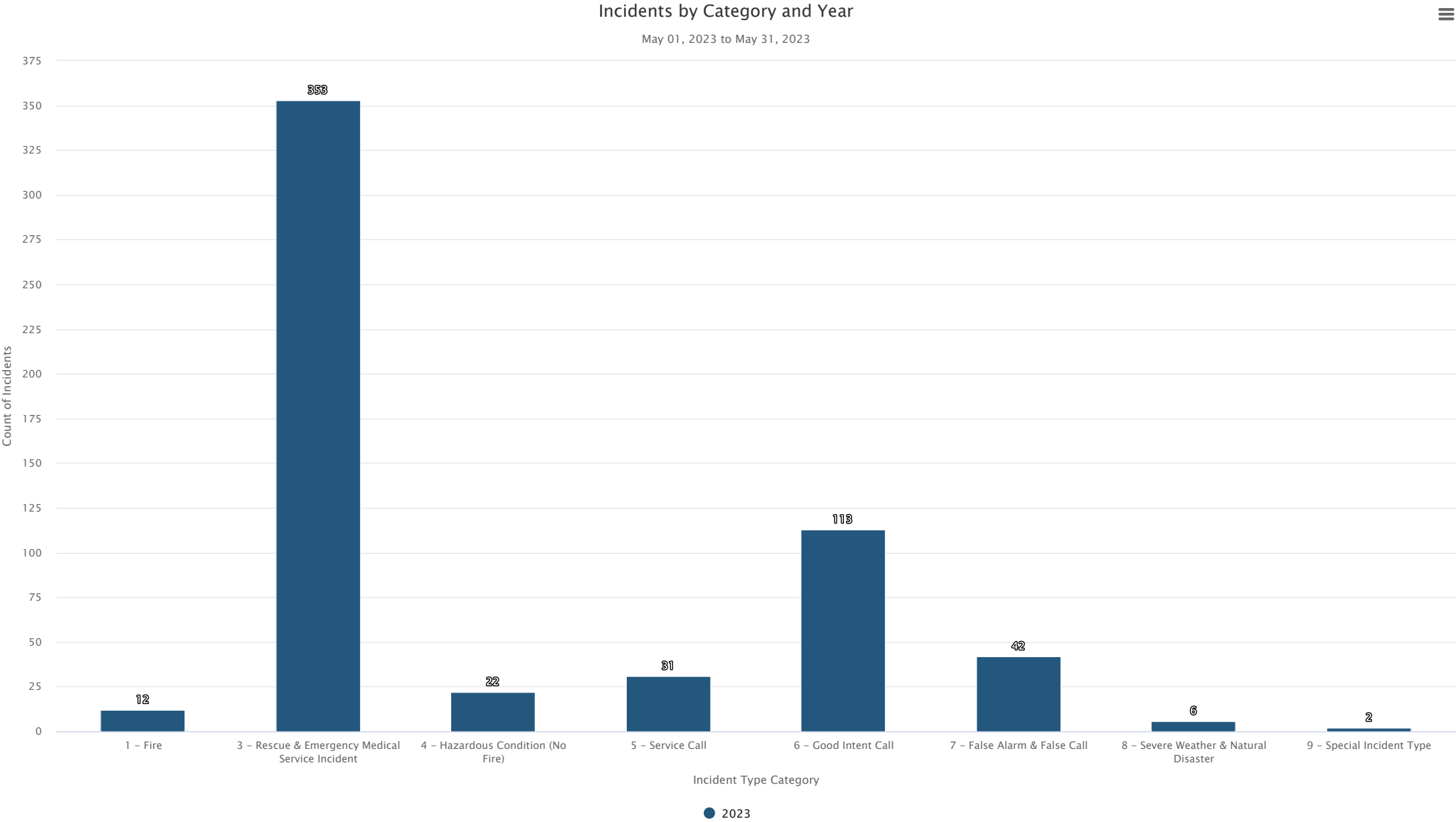
May 01, 2023 to May 31, 2023



Incidents by Response Mode To Scene

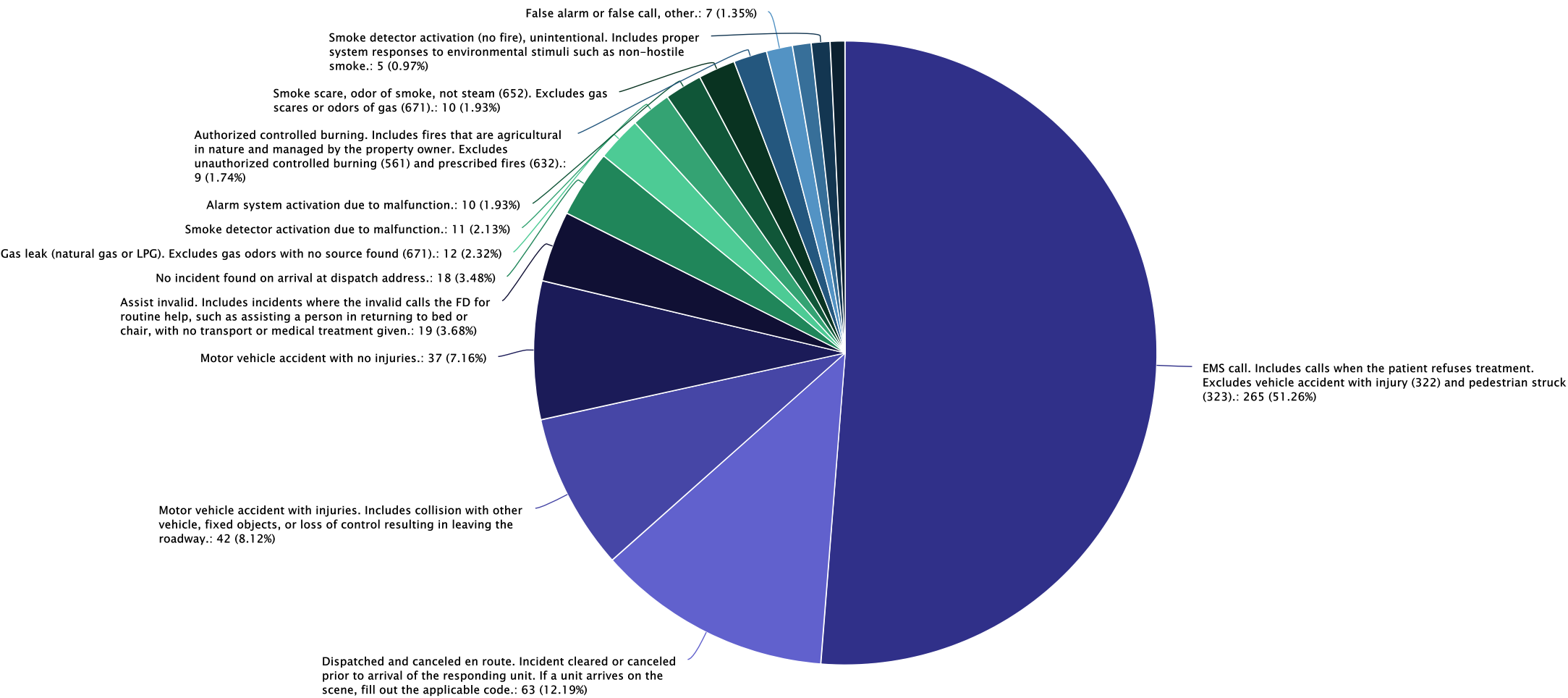
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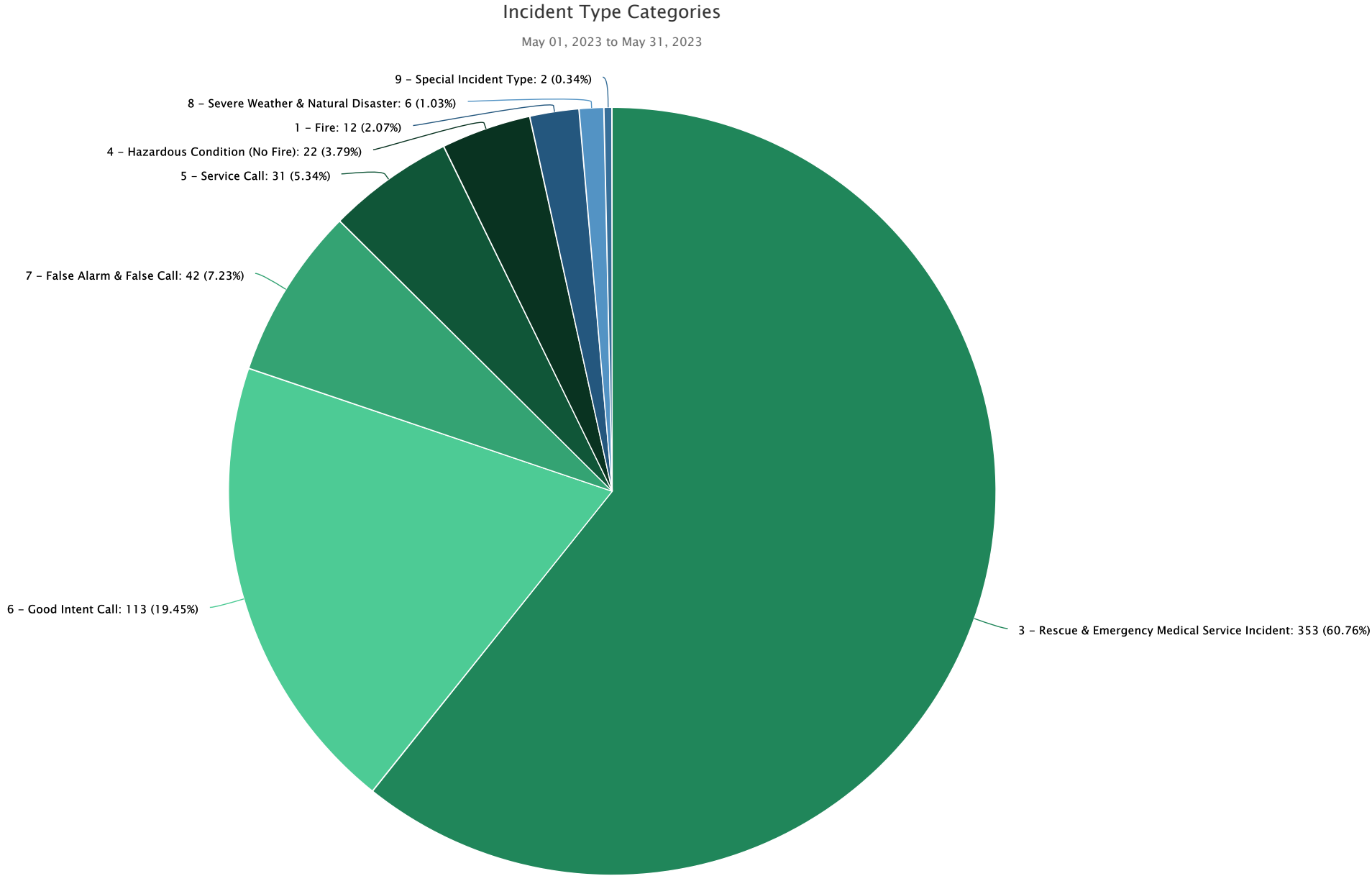




Incident Types (Top 15)

May 01, 2023 to May 31, 2023

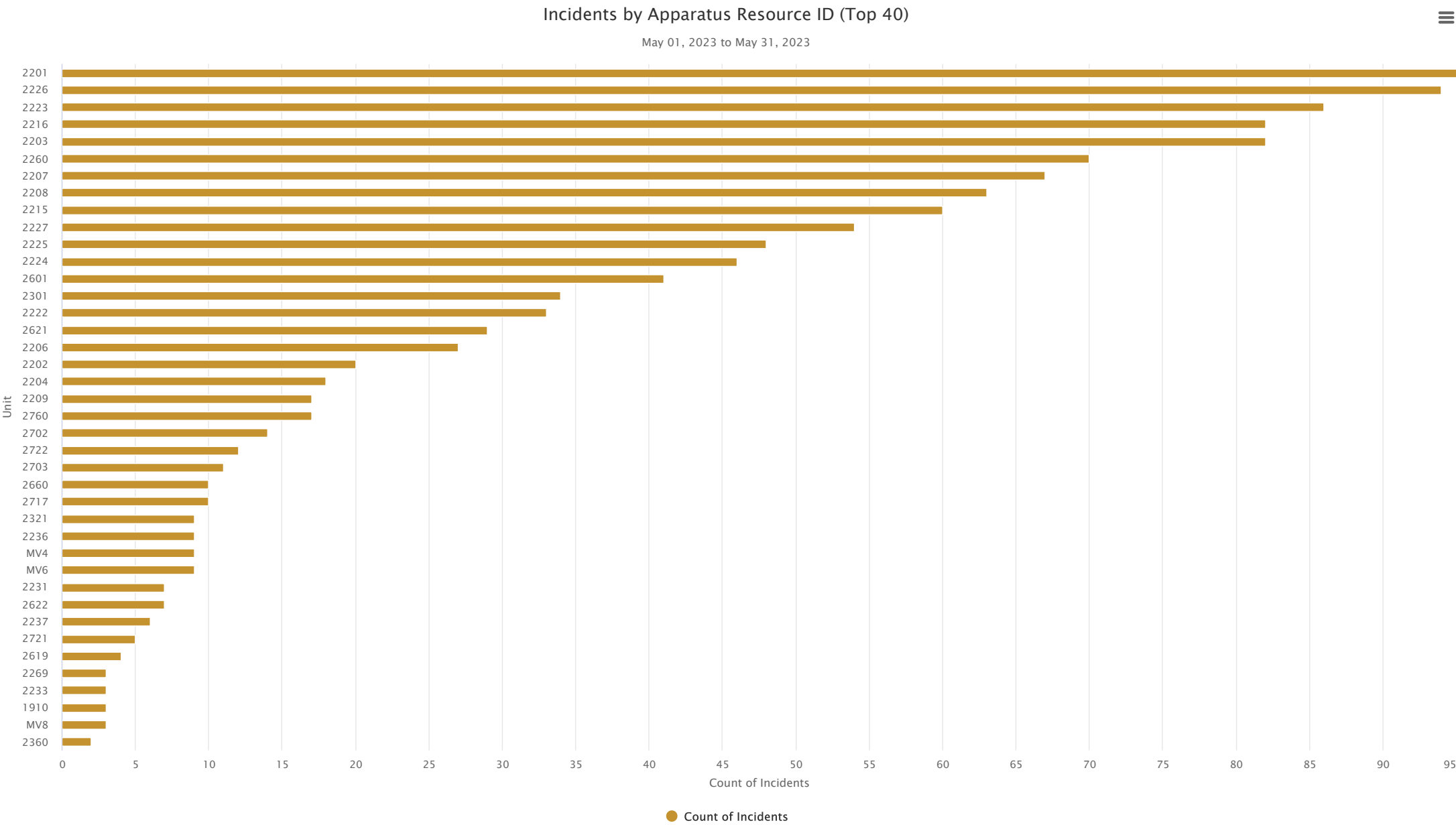


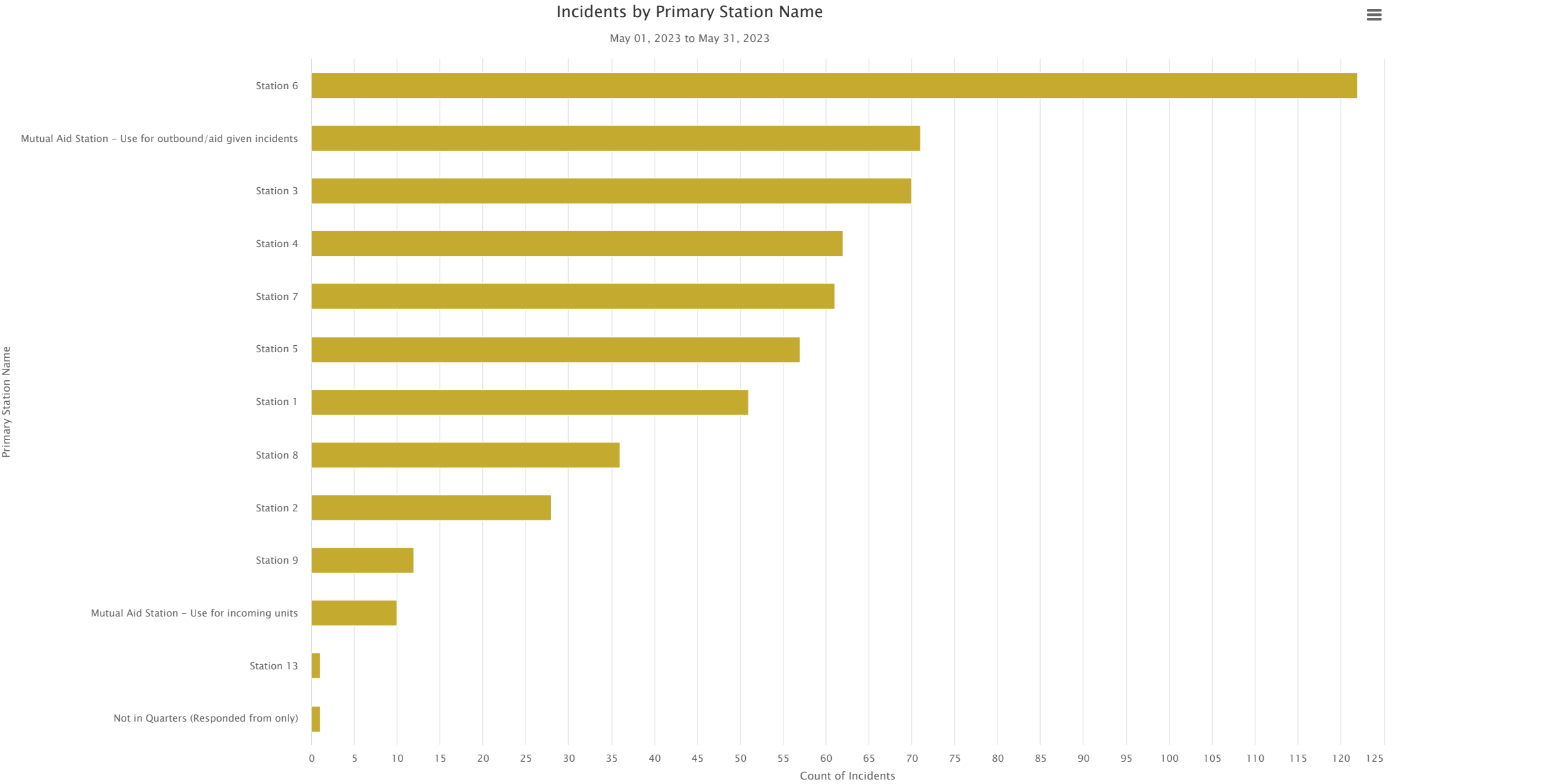


Incidents by Category and Month

Jan 01, 2022 12:00 AM to Jun 01, 2023 08:00 AM

Incident Type Category	2023						2023		2022		YTD % Change
	Jan	Feb	Mar	Apr	May	Jun	Grand Total - Current	% of Total Incidents - Current	Grand Total - Previous	% of Total Incidents - Previous	
1 - Fire	9	9	14	26	12	0	70	3%	119	4%	-41.18%
2 - Overpressure Rupture, Explosion, Overheat (No Fire)	0	1	1	1	0	0	3	0%	3	0%	0%
3 - Rescue & Emergency Medical Service Incident	372	295	313	300	353	0	1,633	61%	1,623	56%	0.62%
4 - Hazardous Condition (No Fire)	20	11	8	12	22	0	73	3%	108	4%	-32.41%
5 - Service Call	43	37	49	32	31	0	192	7%	229	8%	-16.16%
6 - Good Intent Call	88	86	114	114	113	0	515	19%	612	21%	-15.85%
7 - False Alarm & False Call	35	36	50	32	42	0	195	7%	210	7%	-7.14%
8 - Severe Weather & Natural Disaster	0	0	1	0	6	0	7	0%	1	0%	600%
9 - Special Incident Type	1	0	2	1	2	0	6	0%	2	0%	200%
Grand Total	568	475	552	518	581	0	2,694	100%	2,907	100%	-7.33%



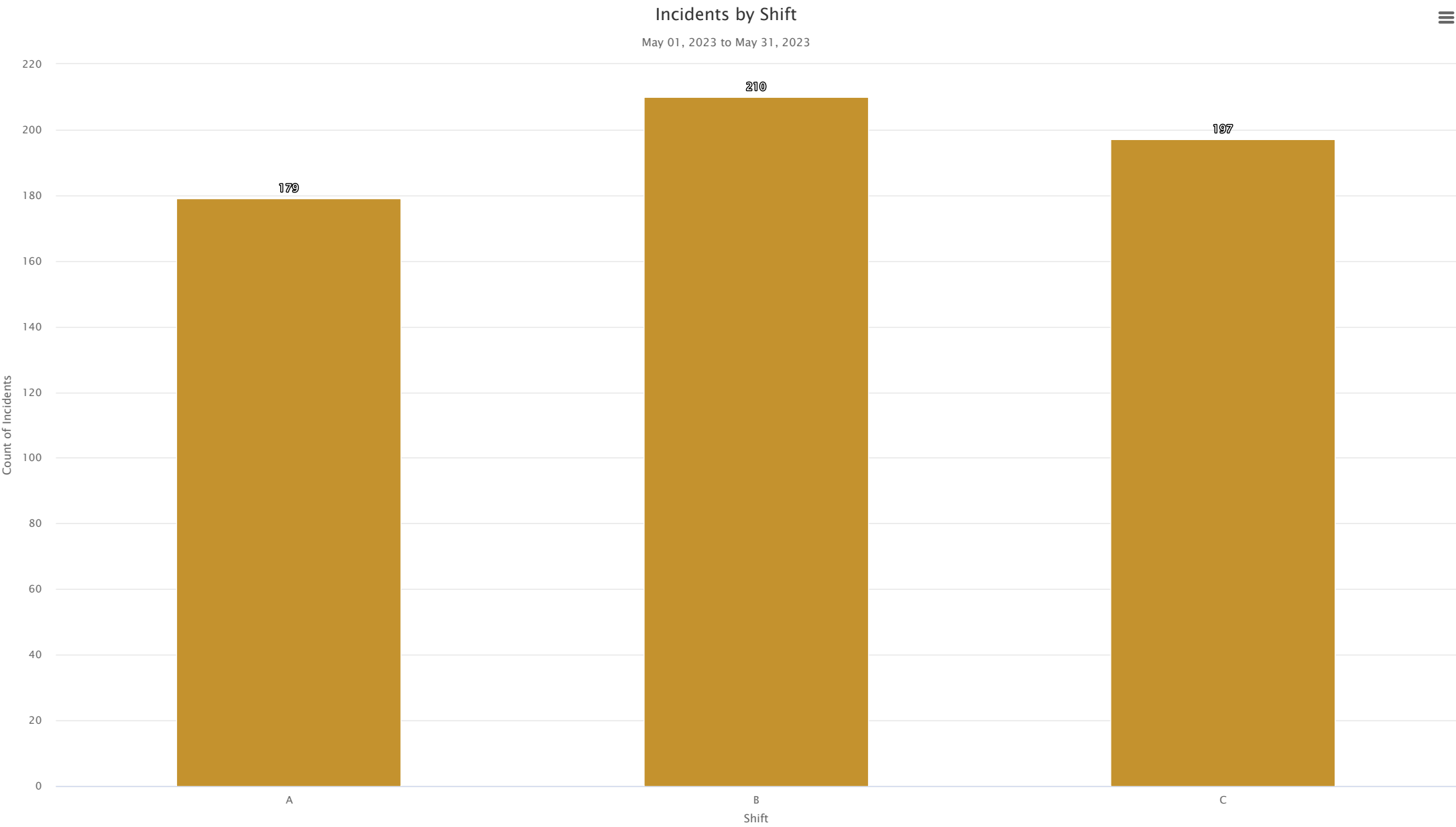


Station Summary Report

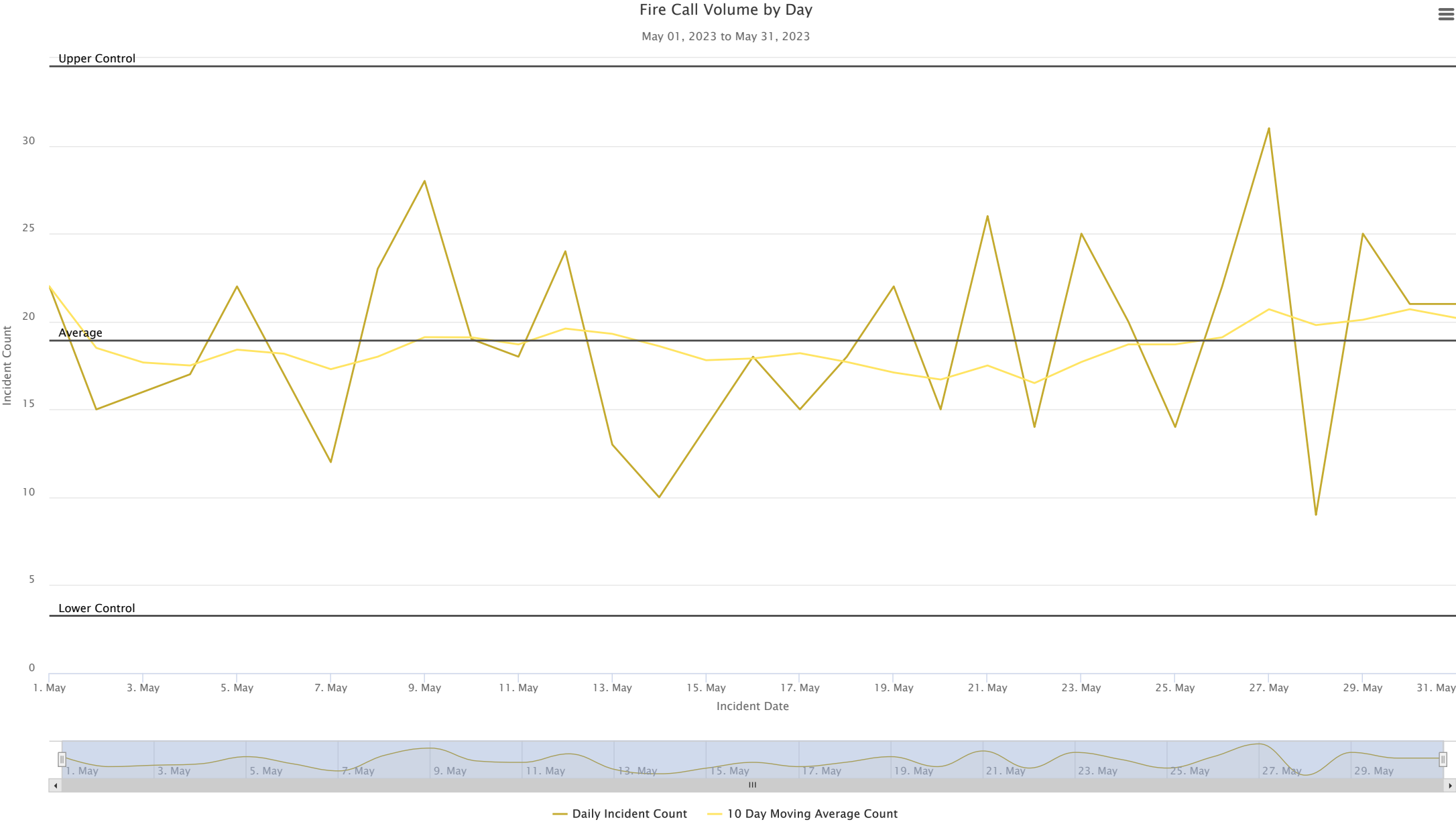
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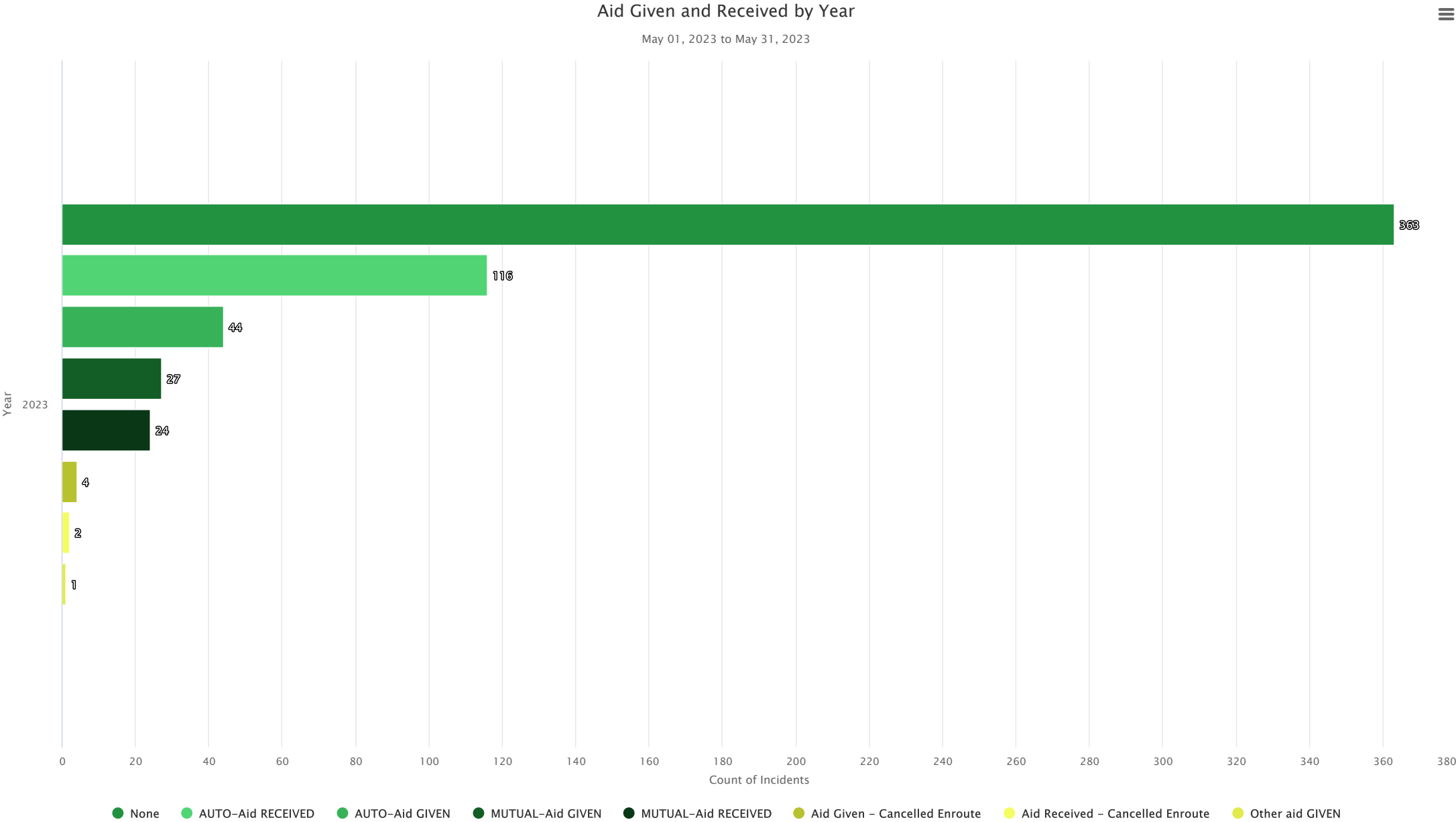


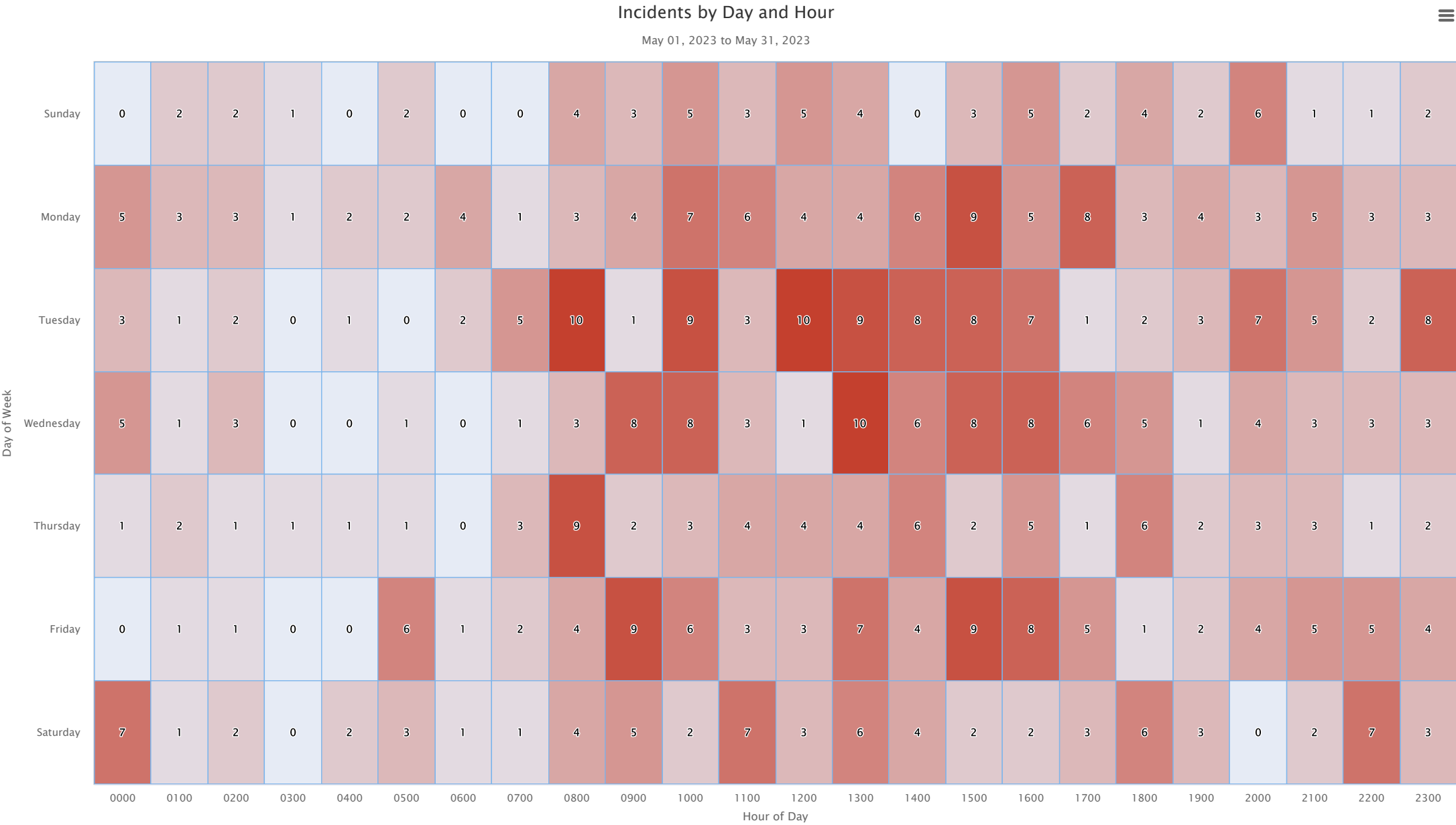
Station	EMS Incidents	Fire Incidents	Other Incidents	Total Incidents	% of Total Incidents	Station Reliability	90th Percentile Response Time (PSAP to Arrival)
Mutual Aid Station - Use for incoming units	6	0	4	10	1.72%	70%	00:11:10
Mutual Aid Station - Use for outbound/aid given incidents	37	1	33	71	12.20%	21.13%	00:18:30
Not in Quarters (Responded from only)	1	0	0	1	0.17%	100%	00:11:07
Station 1	30	2	19	51	8.76%	86.27%	00:13:33
Station 2	17	3	8	28	4.81%	60.71%	00:17:10
Station 3	38	2	30	70	12.03%	90%	00:14:46
Station 4	35	0	27	62	10.65%	61.29%	00:13:04
Station 5	39	1	17	57	9.79%	89.47%	00:11:46
Station 6	83	1	38	122	20.96%	55.74%	00:12:52
Station 7	32	1	28	61	10.48%	91.80%	00:15:30
Station 8	24	1	11	36	6.19%	66.67%	00:17:00
Station 9	11	0	1	12	2.06%	91.67%	00:16:40
Station 13	0	0	1	1	0.17%	100%	00:03:34
Overall	353	12	217	582	100%	68.04%	00:13:52











Monthly Call Volume Year over Year

Jan 01, 2022 12:00 AM to Jun 01, 2023 08:00 AM



	2023		2022		
Month Name	Grand Total - Current	% of Total Incidents - Current	Grand Total - Previous	% of Total Incidents - Previous	YTD % Change
January	568	21%	618	21%	-8.09%
February	475	18%	520	18%	-8.65%
March	552	20%	549	19%	0.55%
April	518	19%	573	20%	-9.60%
May	586	22%	631	22%	-7.13%
June	3	0%	16	1%	-81.25%
Grand Total	2,702	100%	2,907	100%	-7.05%

Property Loss Incidents (Top 20)

May 01, 2023 to May 31, 2023



Agency Name	Incident Date Time	Incident Number	Property Use	Street Number	Street Name	City	State	Postal Code	Property Pre-Incident Value	Property Loss
Mountain View Fire Rescue	5/1/2023 6:26 AM	20230501-00115	None	MM 233	Interstate 25	Dacono	CO	80514	(blank)	\$10,000
Mountain View Fire Rescue	5/23/2023 12:11 PM	BCFD230523-006000	1- or 2-family dwelling, detached, manufactured home, mobile home not in transit, duplex.	1804	WILSON	ERIE	CO	80516	\$410,100	\$5,000
Mountain View Fire Rescue	5/30/2023 10:08 AM	20230530-00381	Motor vehicle or boat sales, services, repair. Includes facilities that have incidental fuel dispensing.	14504	INTERSTATE 25 FRONTAGE	Weld	CO	80504	\$28,000	\$2,000

Overlapping Calls and Hours

May 01, 2023 12:00 AM to May 31, 2023 11:59 PM

Overlapping Calls	Occurrences	% of Occurrences	Hours	% of Hours
0 Overlapping Calls	859	73.29%	687.98	92.47%
1 Overlapping Call	219	18.69%	43.07	5.79%
2 Overlapping Calls	65	5.55%	10.21	1.37%
3 Overlapping Calls	20	1.71%	2.43	0.33%
4 Overlapping Calls	6	0.51%	0.26	0.03%
5 Overlapping Calls	2	0.17%	0.04	0.01%
6 Overlapping Calls	1	0.09%	0	0%
Totals	1,172	100%	744	100%

Calls in Progress

May 01, 2023 12:00 AM to May 31, 2023 11:59 PM

Calls in Progress	Occurrences	% of Occurrences	Hours	% of Hours
0 Calls In Progress	345	29.44%	496.24	66.70%
1 Call In Progress	514	43.86%	191.74	25.77%
2 Calls In Progress	219	18.69%	43.07	5.79%
3 Calls In Progress	65	5.55%	10.21	1.37%
4 Calls In Progress	20	1.71%	2.43	0.33%
5 Calls In Progress	6	0.51%	0.26	0.03%
6 Calls In Progress	2	0.17%	0.04	0.01%
7 Calls In Progress	1	0.09%	0	0%
Totals	1,172	100%	744	100%



Mountain View Fire Rescue
Statement of Revenues and Expenditures
GENERAL FUND
For the 5 Month(s) Ending May 31, 2023
(in Whole Numbers)

	Total Original Budget	Current Period Actual	YTD Actual	Total Remaining Budget	
BEGINNING FUND BALANCE	46,445,103	47,575,271	47,575,271	(1,130,168)	-854%
REVENUES					
Property Taxes	45,851,483	6,393,268	38,250,365	7,601,118	17%
Specific Ownership Tax	1,764,657	171,570	860,716	903,941	51%
Fees for Service	2,451,179	128,292	737,962	1,713,217	70%
Investment Earnings	350,000	269,870	1,039,927	-689,927	-197%
Wildland	100,000	0	0	100,000	100%
Grant Awards	0	0	6,562	-6,562	0%
Total REVENUES	50,517,319	6,963,000	40,895,532	(9,621,787)	-19%
OTHER REVENUE SOURCES					
Miscellaneous Revenues	191,000	1,000	27,785	163,215	85%
Contributions/Donations	0	0	575	-575	0%
Insurance Proceeds	0	0	4,815	-4,815	0%
Oil & Gas Royalties	0	1,486	11,941	-11,941	0%
Total OTHER REVENUE SOURCES	191,000	2,486	45,116	(145,884)	-76%
EXPENDITURES					
Salaries & Wages	20,533,380	1,471,502	7,927,464	12,605,917	61%
Overtime	2,270,225	169,807	648,854	1,621,371	71%
Benefits	8,164,968	555,160	2,840,598	5,324,370	65%
General Operating Supplies	1,334,094	51,425	408,849	925,245	69%
Small Equipment/Tools	694,110	40,336	142,567	551,543	79%
Non-Capital Tech Expense	350,225	40,101	156,446	193,779	55%
Non-Capital Fleet Expense	290,000	18,339	87,627	202,373	70%
General Purchased Services	1,644,173	114,500	808,637	830,536	51%
Contract Services	651,310	64,927	278,301	373,009	57%
Training	448,291	8,947	69,996	378,295	84%
Repairs & Maint/Equip	351,800	8,275	73,354	278,446	79%
Repairs & Maint/Building	550,002	35,193	153,389	396,613	72%
Utilities	510,994	39,894	170,827	340,167	67%
Capital Outlay	17,000		1,400	15,600	92%
Total EXPENDITURES	37,810,572	2,618,406	13,768,309	24,037,263	64%
EXCESS/(DEFICENCY) REVENUES AFTER EXPENDITURES	12,897,747	4,347,080	27,172,340	(14,274,593)	111%
ENDING FUND BALANCE	59,342,850	51,922,351	74,747,611	-15,404,761	-318%



**Mountain View Fire Rescue
Budget Summary by Department
ADMINISTRATION**

For the 5 Month(s) Ending May 31, 2023
(in Whole Numbers)

	Total Original Budget	YTD Actual	Total Remaining Budget	
5205 - Operating supplies & expense	41,100	8,617	32,483	79%
5209 - Food/Catering	6,200	6,642	-442	-7% FS5-1
5225 - Bank charges	3,500	1,990	1,510	43%
5227 - Misc. Fees		10	-10	0%
5235 - Membership/subscriptions	6,335	5,712	623	10%
5240 - Postage/UPS,Fed X	3,000	740	2,260	75%
5244 - Janitorial Supplies	3,900		3,900	100%
5245 - Uniform/allowance	2,950	2,812	138	5%
5288 - Travel costs/per diems	27,350	1,745	25,605	94%
5300 - General Purchased Services	1,700	1,715	-15	-1%
5305 - Board Member Attendance Compensati	12,000		12,000	100%
5306 - Board expenses	200		200	100%
5307 - Board member training/travel	7,250		7,250	100%
5310 - Printing legal notices	12,500	2,568	9,932	79%
5320 - Legal fees	140,000	44,895	95,105	68%
5330 - Elections	120,000	27,818	92,182	77%
5346 - R & M equipment	4,100		4,100	100%
5347 - Repairs & maintenance,vehicles	30,000	2,443	27,557	92%
5348 - Repairs & maintenance,building	30,000		30,000	100%
5355 - Training seminars	18,100	984	17,116	95%
5365 - Exams and Certifications		1,011	-1,011	0%
5390 - Tax collection fee(Purch Svcs)	658,838	534,855	123,983	19% FS5-2
5395 - Contingency reserve	35,000		35,000	100%
5410 - District liability insurance	280,000	117,750	162,250	58%
5525 - Non-Capital Equip <\$5K	1,000		1,000	100%
ADMINISTRATION	1,445,023	762,308	682,715	47%

FS5-1 - Account 5209 - Catering for Ben Fournier Service.

FS5-2 - Account 5390 - Majority of collections happens in the first half of the year.

APRIL FOOTNOTES:

FS4-1 - Account 5245 - Employees have access to the full amount at the beginning of the year; there is no guarantee when it is going to be spent.

MARCH FOOTNOTES:

FS3-1 - Account 5235 - SDA Annual Membership Fee.

FS3-2 - Account 5300 - Accreditation Annual Fee.

FS3-3 - Account 5365 - Chief Fire Officer (CFO) and Chief Emergency Medical Officer (CEMSO) Renewals.



Mountain View Fire Rescue
Budget Summary by Department
COMMUNICATIONS

For the 5 Month(s) Ending May 31, 2023
(in Whole Numbers)

	Total Original Budget	YTD Actual	Total Remaining Budget	
5205 - Operating supplies & expense	19,500		19,500	100%
5209 - Food/Catering	5,000		5,000	100%
5223 - Promotional & Marketing	12,000	1,585	10,415	87%
5235 - Membership/subscriptions	400	225	175	44%
5237 - Public education supplies	6,000		6,000	100%
5240 - Postage/UPS,Fed X	500		500	100%
5245 - Uniform/allowance	350	350	0	0%
5260 - Misc supplies & expense	1,250		1,250	100%
5288 - Travel costs/per diems	3,000		3,000	100%
5355 - Training seminars	2,000		2,000	100%
COMMUNICATIONS	50,000	2,160	47,840	96%

APRIL FOOTNOTES:

FS4-2 - Account 5235 - 2023 ESPIOC Membership Dues

FS4-2 - Account 5235 - Employees have access to the full amount at the beginning of the year; there is no guarantee when it is going to be spent.



Mountain View Fire Rescue
Budget Summary by Department
INFORMATION TECHNOLOGY SERVICE
For the 5 Month(s) Ending May 31, 2023
(in Whole Numbers)

	Total Original Budget	YTD Actual	Total Remaining Budget	
5211 - Tech-Hardware & Accessories	60,000	22,567	37,433	62%
5212 - Tech-Software & Applications	227,525	111,150	116,375	51%
5245 - Uniform/allowance	700		700	100%
5288 - Travel costs/per diems	4,000	314	3,686	92%
5300 - General Purchased Services	35,250		35,250	100%
5311 - Tech Expense-Maintenance & Sup	30,000	5,195	24,805	83%
5355 - Training seminars	5,000	1,728	3,272	65%
5375 - Telecom, cell phones	60,000	13,988	46,012	77%
5377 - Utilities, Telephone & cable	13,000	2,782	10,218	79%
5381 - Utilities, Data Services	160,000	65,503	94,497	59%
INFORMATION TECHNOLOGY SERVICE	595,475	223,227	372,248	63%

MARCH FOOTNOTES:

FS3-4 - Account 5212 - Annual fee for Vector Solutions & monthly fee for Operative IQ and Image Trend



Mountain View Fire Rescue
Budget Summary by Department
HUMAN RESOURCES
For the 5 Month(s) Ending May 31, 2023
(in Whole Numbers)

	Total Original Budget	YTD Actual	Total Remaining Budget	
5205 - Operating supplies & expense	200	0	200	100%
5209 - Food/Catering	3,000	1,125	1,875	63%
5220 - Awards & Celebrations	6,000	1,168	4,832	81%
5235 - Membership/subscriptions	630	702	-72	-11%
5240 - Postage/UPS,Fed X		85	-85	0%
5245 - Uniform/allowance	700	346	354	51%
5267 - Mileage	300		300	100%
5288 - Travel costs/per diems	5,300		5,300	100%
5300 - General Purchased Services	13,200	7,976	5,224	40%
5322 - Employee Testing	12,500	6,457	6,043	48%
5324 - Recruiting/Hiring services	1,200	3,138	-1,938	-161%
5355 - Training seminars	16,000	3,736	12,264	77%
5365 - Exams and Certifications	300		300	100%
5366 - Tuition Reimbursement	45,000	24,802	20,198	45%
5520 - Protective gear/equip	40,000		40,000	100%
HUMAN RESOURCES	144,330	49,534	94,796	66%

APRIL FOOTNOTES:

FS4-4 - Account 5245 - Employees have access to the full amount at the beginning of the year; there is no guarantee when it is going to be spent.

FS4-5 - Account 5300 - Solvere HR Consulting; will be netted with the remaining budget.

MARCH FOOTNOTES:

FS3-5 - Account 5209 - Lunch for interviews

FS3-6 - Account 5235 - Employer Council Services; will be netted with the remaining budget.

FS3-7 - Account 5324 - Will be netted with the remaining budget; will be adjusted in future budget years.

FS3-8 - Account 5366 - The full amount is available to employees at the beginning of the year. The expense fluctuates throughout the year. Not expected to overspent.



Mountain View Fire Rescue
Budget Summary by Department
FINANCIAL SERVICES
For the 5 Month(s) Ending May 31, 2023
(in Whole Numbers)

	Total Original Budget	YTD Actual	Total Remaining Budget	
5205 - Operating supplies & expense	250	38	212	85%
5209 - Food/Catering	500	118	382	76%
5227 - Misc. Fees		870	-870	0%
5235 - Membership/subscriptions	200		200	100%
5245 - Uniform/allowance	1,050	-78	1,128	107%
5267 - Mileage	200		200	100%
5288 - Travel costs/per diems	1,240		1,240	100%
5315 - Audit & accounting	24,000	17,000	7,000	29% FS5-3
5342 - Contract labor services	160,100	61,583	98,517	62%
5525 - Non-Capital Equip <\$5K	1,750		1,750	100%
FINANCIAL SERVICES	189,290	79,531	109,759	58%

FS5-3 - Account 5315 - Fee for 2022 audit

MARCH FOOTNOTES:

FS3-9 - Account 5227 - Medicare Revalidation Fee



Mountain View Fire Rescue
Budget Summary by Department
EMERGENCY OPERATIONS
For the 5 Month(s) Ending May 31, 2023
(in Whole Numbers)

	Total Original Budget	YTD Actual	Total Remaining Budget	
5205 - Operating supplies & expense	118,436	24,403	94,033	79%
5209 - Food/Catering	20,300	1,938	18,362	90%
5235 - Membership/subscriptions	6,233	225	6,008	96%
5240 - Postage/UPS,Fed X		797	-797	0%
5244 - Janitorial Supplies	52,658	13,546	39,112	74%
5245 - Uniform/allowance	93,800	43,453	50,347	54%
5256 - Saw supplies/accessories	2,600		2,600	100%
5259 - Station Allowance	1,513	373	1,140	75%
5261 - FF Equipment	31,403	10,063	21,340	68%
5263 - Training library	7,700	2,437	5,263	68%
5269 - SCBA Supplies/parts	36,450	31,971	4,479	12% FS5-4
5270 - Hose/nozzle supplies	23,270	5,643	17,627	76%
5271 - EMS Disposables	200,000	71,422	128,578	64%
5272 - EMS Durables	25,000	-992	25,992	104%
5288 - Travel costs/per diems	70,900	426	70,474	99%
5300 - General Purchased Services	72,892	7,018	65,874	90%
5318 - Honor Guard	7,909	3,494	4,415	56%
5332 - Repairs/Maintenance, Saws	1,900		1,900	100%
5333 - Repairs/Maint, Extinguishers	4,954	203	4,751	96%
5335 - Repairs & Maint, Hose/nozzles	4,500		4,500	100%
5336 - Repairs/Maint-FF Equip	6,000		6,000	100%
5342 - Contract labor services	70,560	35,455	35,105	50%
5346 - R & M equipment	84,736	17,927	66,809	79%
5348 - Repairs & maintenance,building	15,582	1,861	13,721	88%
5355 - Training seminars	191,148	5,120	186,028	97%
5360 - Authority Fee	75,000	68,901	6,099	8%
5362 - SCBA Repair/Maint/Testing	23,500	2,434	21,066	90%
5363 - Protective Clothing Repairs	11,160		11,160	100%
5365 - Exams and Certifications	17,223	1,325	15,898	92%
5367 - Car Seat Training/Cert		195	-195	0%
5380 - EMS Purchased Services	33,550	4,506	29,044	87%
5515 - Hose Equipment <\$5K	6,400		6,400	100%
5520 - Protective gear/equip	336,941	48,752	288,189	86%
5525 - Non-Capital Equip <\$5K	75,816	29,589	46,227	61%
EMERGENCY OPERATIONS	1,730,034	432,485	1,297,548	75%

FS5-4 - Account 5269 - Purchase of SCBA Parts & Supplies.

APRIL FOOTNOTES:

FS4-6 - Account 5245 - Employees have access to the full amount at the beginning of the year; there is no guarantee when it is going to be spent.

MARCH FOOTNOTES:

FS3-10 - Account 5240, change to accounting practice to code shipping on invoices to this account, will be netted with remaining dept. budget.

FS3-11 - Account 5360 - IGA with Boulder County Authority Annual Fee

FS3-12 - Account 5367 - Mileage reimbursement per new CBA; will be netted with the remaining budget.



**Mountain View Fire Rescue
Budget Summary by Department
LIFE SAFETY**

For the 5 Month(s) Ending May 31, 2023
(in Whole Numbers)

	Total Original Budget	YTD Actual	Total Remaining Budget	
5205 - Operating supplies & expense	2,300	87	2,213	96%
5209 - Food/Catering	7,500	53	7,447	99%
5220 - Awards & Celebrations	1,000		1,000	100%
5235 - Membership/subscriptions	5,050	1,953	3,098	61%
5237 - Public education supplies	51,900	1,302	50,598	97%
5238 - Fire investigation supplies	1,500	9	1,491	99%
5240 - Postage/UPS,Fed X	20		20	100%
5245 - Uniform/allowance	8,500	880	7,620	90%
5288 - Travel costs/per diems	7,140		7,140	100%
5342 - Contract labor services	600	199	401	67%
5355 - Training seminars	10,003	795	9,208	92%
5365 - Exams and Certifications	19,650	674	18,976	97%
5525 - Non-Capital Equip <\$5K	5,000		5,000	100%
LIFE SAFETY	120,163	5,953	114,210	95%



Mountain View Fire Rescue
Budget Summary by Department
RADIOS & DISPATCH
 For the 5 Month(s) Ending May 31, 2023
 (in Whole Numbers)

	Total Original Budget	YTD Actual	Total Remaining Budget	
5205 - Operating supplies & expense	21,500	15,897	5,603	26%
5209 - Food/Catering		62	-62	0% FS5-5
5235 - Membership/subscriptions	100	0	100	100%
5240 - Postage/UPS,Fed X		30	-30	0%
5346 - R & M equipment	41,000	20,386	20,614	50%
5359 - Dispatching service	81,000	78,953	2,047	3%
RADIOS & DISPATCH	143,600	115,327	28,273	20%

FS5-5 - Account 5209 - Catered lunch for the radio SME during annual programing; will be netted with the remaining budget.

FS4-7 - Account Account 5240, change to accounting practice to code shipping on invoices to this account, will be netted with remaining dept. budget.

MARCH FOOTNOTES:

FS3-13 Account 5205 - Fluctuates during the year when new radios are required, shouldn't expect to follow trend.

FS3-14 Account 5346 - Fluctuates during the year when new radios need reprogramming, shouldn't expect to follow trend.

FS3-15 - Account 5359 - Annual fee to Weld County for dispatch service paid in January



**Mountain View Fire Rescue
Budget Summary by Department
TRAINING**

For the 5 Month(s) Ending May 31, 2023
(in Whole Numbers)

	Total Original Budget	YTD Actual	Total Remaining Budget	
5205 - Operating supplies & expense	18,500	5,633	12,867	70%
5209 - Food/Catering	7,000	1,421	5,579	80%
5211 - Tech-Hardware & Accessories		50	-50	0%
5212 - Tech-Software & Applications	2,000	48	1,952	98%
5235 - Membership/subscriptions	30,000	15,800	14,200	47%
5245 - Uniform/allowance	1,500	1,046	454	30%
5263 - Training library	2,500	736	1,765	71%
5271 - EMS Disposables		0	0	0%
5288 - Travel costs/per diems	10,000	4,256	5,744	57%
5300 - General Purchased Services	3,000	76	2,924	97%
5322 - Employee Testing	10,000		10,000	100%
5346 - R & M equipment	2,500	139	2,361	94%
5347 - Repairs & maintenance, vehicles		13	-13	0%
5355 - Training seminars	90,000	18,333	71,667	80%
5356 - Seminar/Academy Expenses	12,500	10,000	2,500	20%
5365 - Exams and Certifications	20,000	4,689	15,311	77%
5550 - Training equipment	17,000	1,400	15,600	92%
TRAINING	226,500	63,638	162,862	72%

MARCH FOOTNOTES:

FS3-16 - Account 5211 - Will be netted with overall budget, purchase of mobile phone case.

FS3-17 - Account 5356 - Annual fee to Front Range Fire Consortium, no further expense for the year.



**Mountain View Fire Rescue
Budget Summary by Department
FLEET OPERATION**

For the 5 Month(s) Ending May 31, 2023
(in Whole Numbers)

	Total Original Budget	YTD Actual	Total Remaining Budget	
5205 - Operating supplies & expense	228,000	59,469	168,531	74%
5208 - Ambulance Expenses	1,500	1,125	375	25%
5209 - Food/Catering	1,500	363	1,137	76%
5212 - Tech-Software & Applications	20,000	16,716	3,284	16% FS5-6
5227 - Misc. Fees	3,000	894	2,106	70%
5234 - Outside Svc-Supplies/Materials		67,077	-67,077	0%
5235 - Membership/subscriptions	800	90	710	89%
5240 - Postage/UPS,Fed X		1,742	-1,742	0%
5244 - Janitorial Supplies	6,000	2,293	3,707	62%
5245 - Uniform/allowance	10,940	2,235	8,705	80%
5265 - Fuel	200,000	77,211	122,789	61%
5266 - Tires	90,000	10,416	79,584	88%
5288 - Travel costs/per diems	32,900	2,360	30,540	93%
5311 - Tech Expense-Maintenance & Sup	10,700	720	9,980	93%
5347 - Repairs & maintenance,vehicles	126,000	28,103	97,897	78%
5355 - Training seminars	17,540	1,325	16,215	92%
5364 - Annual Equip Testing	8,510		8,510	100%
5365 - Exams and Certifications		60	-60	0% FS5-7
5525 - Non-Capital Equip <\$5K	16,800	7,971	8,829	53%
FLEET OPERATION	774,190	280,171	494,019	64%

FS5-6 - Account 5212 - Annual Fee for RTA Fleet Management Software

FS5-7 - Account 5365 - EVT Certification

MARCH FOOTNOTES:

FS3-18 - Account 5208 - One time ambulance license fees, no further expense for the year.

FS3-19 - Account 5234 - Supplies/parts purchased for billable work only; is offset by revenue collected.

FS3-20 - Account 5240 - Change to accounting practice to code shipping on invoices to this account, will be netted with remaining dept. budget.



Mountain View Fire Rescue
Budget Summary by Department
WILDLAND/RESCUE SERVICES
 For the 5 Month(s) Ending May 31, 2023
 (in Whole Numbers)

	Total Original Budget	YTD Actual	Total Remaining Budget	
5205 - Operating supplies & expense	26,360	1,823	24,537	93%
5209 - Food/Catering		25	-25	0%
5245 - Uniform/allowance	8,450	80	8,370	99%
5261 - FF Equipment	32,380	3,770	28,610	88%
5288 - Travel costs/per diems	10,000	305	9,695	97%
5342 - Contract labor services	70,000	14,167	55,833	80%
5346 - R & M equipment	5,000	173	4,827	97%
5355 - Training seminars	25,300		25,300	100%
5378 - Utilities, trash	10,000		10,000	100%
5520 - Protective gear/equip	28,850	464	28,386	98%
5525 - Non-Capital Equip <\$5K	4,950		4,950	100%
WILDLAND/RESCUE SERVICES	221,290	20,807	200,483	91%



Mountain View Fire Rescue
Budget Summary by Department
STATIONS AND GROUNDS
For the 5 Month(s) Ending May 31, 2023
(in Whole Numbers)

	Total Original Budget	YTD Actual	Total Remaining Budget	
5205 - Operating supplies & expense	65,000	24,623	40,377	62%
5244 - Janitorial Supplies	4,400		4,400	100%
5245 - Uniform/allowance		521	-521	0%
5300 - General Purchased Services	5,000		5,000	100%
5342 - Contract labor services	70,000	17,634	52,366	75%
5344 - Janitorial Services	29,260	12,671	16,589	57%
5348 - Repairs & maintenance, building	175,110	30,616	144,494	83%
5349 - Repairs & maint. appliances	9,100	1,534	7,566	83%
5355 - Training seminars	1,000		1,000	100%
5361 - Alarm system service fees	26,600	8,906	17,694	67%
5370 - HVAC/Mechanical Repairs	219,150	89,807	129,343	59%
5372 - Landscaping Maintenance	54,300	9,528	44,772	82%
5376 - Utilities, electric & gas	202,994	66,554	136,440	67%
5378 - Utilities, trash	30,000	9,976	20,024	67%
5379 - Utilities, water & sewer	35,000	12,023	22,977	66%
5525 - Non-Capital Equip <\$5K	24,000	5,334	18,666	78%
STATIONS AND GROUNDS	950,914	289,728	661,186	70%

APRIL FOOTNOTES:

FS4-8 - Account 5245 - New employee started in March 2023, after budget was approved. It will be netted with the remaining budget and will be adjusted next year



Mountain View Fire Rescue
Budget Summary by Department
WELLNESS PROGRAM

For the 5 Month(s) Ending May 31, 2023
(in Whole Numbers)

	Total Original Budget	YTD Actual	Total Remaining Budget	
5205 - Operating supplies & expense	1,000	141	859	86%
5209 - Food/Catering	2,380	62	2,318	97%
5300 - General Purchased Services	5,760	1,840	3,920	68%
5304 - Fitness Memberships	2,500	1,746	754	30% FS5-8
5342 - Contract labor services	35,050	8,415	26,635	76%
5350 - Wellness check/Annual Physical	141,000	14,400	126,600	90%
5353 - Health Screening-RTW	22,000		22,000	100%
5355 - Training seminars	4,500		4,500	100%
5365 - Exams and Certifications	10,500		10,500	100%
5525 - Non-Capital Equip <\$5K	1,500		1,500	100%
WELLNESS PROGRAM	226,190	26,604	199,586	88%

FS5-8 - Account 5304 - 1-year membership fee to Corso Fitness LLC



Mountain View Fire Rescue
Statement of Revenues and Expenditures
CAPITAL RESERVE FUND
For the 5 Month(s) Ending May 31, 2023
(in Whole Numbers)

	Total Original Budget	Current Period Actual	YTD Actual	Total Remaining Budget	
BEGINNING FUND BALANCE	11,614,364	11,612,161	11,612,161	2,203	0%
REVENUES					
4441 - INTEREST ON DEPOSITS	0	51,348	202,814	202,814	0%
4557 - Energy Impact Grant	0	176,378	176,378	176,378	0%
Total REVENUES	0	227,726	379,192	379,192	0%
EXPENDITURES					
90000-Capital Projects Contingency	63,000			63,000	100%
100-ADMINISTRATION	63,000			63,000	100%
90001-MDT Replacement	80,435			80,435	100%
90025-Admin Equip Replacement	8,031			8,031	100%
91000-Station Capital Improvements	25,100		22,984	2,116	8%
99010-Tech-Software Implementation	20,250	6,750	14,800	5,450	27% FS5-9
99015-Dispatch/First In Servers	115,000			115,000	100%
99017-GIS Improvement	15,000			15,000	100%
99031-CAD Implementation	150,000			150,000	100%
105-INFORMATION TECHNOLOGY SERVI	413,817	6,750	37,784	376,032	91%
90007-SCBA Replacement	493,513			493,513	100%
90008-EMS Pram Replacement	418,791	120,523	120,523	298,268	71%
90009-Radio Replacement Plan	171,619			171,619	100%
90010-Extrication Equip Replacement	130,922			130,922	100%
90027-EMS Monitor Replacment	80,441			80,441	100%
90028-EMS Equip Replacement	58,556		8,863	49,693	85%
90029-Capital Training Equip	8,300			8,300	100%
90030-FF Equip Replacement	56,033	26,508	31,895	24,138	43% FS5-10
90031-TIC Replacement	41,356			41,356	100%
90034-Rescue Task Force - PPE	6,700			6,700	100%
99041-Extrication Equipment	120,000		114,154	5,846	5%
99042-Paratech Air Bags	20,000			20,000	100%
200-EMERGENCY OPERATIONS	1,606,232	147,031	275,435	1,330,796	83%
90006-Communications Tower	17,932		17,932	0	0%
400-RADIOS & DISPATCH	17,932		17,932	0	0%
90014-Engine Replacement Program	9,916,027	218,835	235,794	9,680,233	98%
90016-Aerial Replacement	2,363,085			2,363,085	100%
90018-Wildland Utility Replacement	492,945			492,945	100%
90020-Fleet Replacement Program	863,459			863,459	100%
90021-Ambulance Replacement	1,706,517			1,706,517	100%
90039-Maintenance/Fleet Bldg & Equip	6,000		5,768	232	4%
99014-Engine Replacement-Strategic	6,000			6,000	100%
99020-Fleet Replacement-Strategic	7,500			7,500	100%
99026-Knox Box Replacement	1,766			1,766	100%
99035-Hazmat Apparatus/Equip	711,235		289,145	422,090	59%
600-FLEET OPERATION	16,074,534	218,835	530,707	15,543,827	97%
90000-Capital Projects Contingency	105,000			105,000	100%
90011-Admin Bldg Improvements	103,092			103,092	100%
90012-Station-Asphalt Replacement	60,000			60,000	100%
90039-Maintenance/Fleet Bldg & Equip	33,716			33,716	100%
91000-Station Capital Improvements	236,200	38,900	70,845	165,355	70%
91002-Station 2 Capital Improvements	10,000			10,000	100%
99006-Station 6 Improvements	15,000			15,000	100%
99022-Construction Repairs	1,323,011	764,010	1,497,949	-174,938	-13%

99033-Knox Box Project	65,053			65,053	100%
99040-New Station Build	6,197,240		4,500	6,192,740	100%
99043-Capital Appliances/Fixed Equip	14,000		12,540	1,460	10%
99044-Fuel System Upgrades	60,000			60,000	100%
800-STATIONS AND GROUNDS	8,222,311	802,910	1,585,834	6,636,478	81%
99032-Wellness Program Equip	30,179		7,400	22,779	75%
950-WELLNESS PROGRAM	30,179		7,400	22,779	75%
Total EXPENDITURES	26,428,005	1,175,525	2,455,092	23,972,912	91%
EXCESS/(DEFICENCY) REVENUES					
AFTER EXPENDITURES	(26,428,005)	(947,799)	(2,075,900)	24,352,105	-92%
ENDING FUND BALANCE	-14,813,641	10,664,362	9,536,261	35,964,265	-136%

FS5-9 - Program 99010, Dept. 105 - Software Implementation (TangiCloud).

FS5-10 - Program 99030, Dept. 200 - Purchase of nozzles.

FS5-11 Program 99022, Dept. 800 - Payment for Station 8 reconstruction.

APRIL FOOTNOTES:

FS4-9 - Program 91000, Dept. 105 - IT Firewall Security Upgrade

FS4-10 - Program 99041, Dept. 200 - This project is nearly complete.

FS4-11 - Program 99006, Dept. 400 - Annual payment for Niwot Tower per agreement.

FS4-12 - Program 99039, Dept. 600 - Purchase of table lift for shop. This project is complete.

FS4-13 - Program 99035, Dept. 600- Purchase of 2022 Freightliner Hauler & Deposit for Hazmat Trailer.

FS4-14 - Program 99043, Dept. 800 - Purchase of bunker gear dryers for St.2 & St.7.

FS4-15 - Program 99032, Dept. 950 - Purchase of treadmills & Stationary Bike.



Mountain View Fire Rescue
Statement of Revenues and Expenditures
DEBT SERVICE FUND
For the 5 Month(s) Ending May 31, 2023
(in Whole Numbers)

	Total Original Budget	Current Period Actual	YTD Actual	Total Remaining Budget	
BEGINNING FUND BALANCE	58,623	58,396	58,396	227	0%
REVENUES					
Property Taxes	585,392	101,128	422,106	163,286	0%
Specific Ownership Tax	23,000	0	6,806	16,194	130%
Investment Earnings	2,500	1,436	3,711	-1,211	248%
Total REVENUES	610,892	102,564	432,623	178,269	-1797%
OTHER REVENUE SOURCES					
Miscellaneous Revenues	0	0	0	0	100%
Total OTHER REVENUE SOURCES	0	0	0	0	-100%
EXPENDITURES					
General Purchased Services	9,531	1,486	6,300	3,231	34%
Debt Service Expenses	639,079		44,539	594,540	93%
Total EXPENDITURES	648,610	1,486	50,839	597,771	92%
EXCESS/(DEFICIENCY) REVENUES AFTER EXPENDITURES	(37,718)	101,078	381,783	(419,501)	-130%
ENDING FUND BALANCE	20,905	159,474	440,179	-419,274	135%



Mountain View Fire Rescue
Statement of Financial Position
GENERAL FUND
As at May 31, 2023
(in Whole Numbers)

	Beginning Period Balance	Current Change	Current Year
Assets			
Cash in Bank	602,793	-197,402	405,392
Cash with County Treasurer	19,375,663	-15,044,801	4,330,863
Cash invested in COLOTRUST	48,723,271	18,715,613	67,438,884
Accounts Receivable	362,654	-48,772	313,882
Accrued Property Taxes	12,655,227	-4,223,492	8,431,735
Prepaid Expenses	556,348	-62,278	494,070
Due From Other Funds	4,045,357	1,155,303	5,200,660
Total Assets	86,321,313	294,172	86,615,485
Liabilities			
Accounts Payable	236,437	(5,895)	230,542
Due To Other Funds	3,029,011	0	3,029,011
Deferred Revenues	12,655,334	(4,223,492)	8,431,843
Total Liabilities	15,920,782	(4,229,387)	11,691,395
Fund Balances			
Restricted	1,134,317	0	1,134,317
Assigned	(2,495,500)	0	(2,495,500)
Unassigned	22,375,599	0	22,375,599
Current Earnings	49,386,115	4,523,558	53,909,673
Total Fund Balances	70,400,531	4,523,558	74,924,089
Liabilities and Fund Balance	86,321,313	294,171	86,615,484



Mountain View Fire Rescue
Statement of Financial Position
CAPITAL RESERVE FUND

As at May 31, 2023
(in Whole Numbers)

	Beginning Period Balance	Current Change	Current Year
Assets			
Cash in Bank	71,634	14	71,647
Cash invested in COLOTRUST	11,716,036	51,334	11,767,370
Due From Other Funds	3,283,860	176,378	3,460,239
Total Assets	15,071,529	227,726	15,299,256
Liabilities			
Accounts Payable	306,428	20,222	326,650
Due To Other Funds	4,281,042	1,155,303	5,436,345
Total Liabilities	4,587,470	1,175,525	5,762,995
Fund Balances			
Assigned	4,772,492	0	4,772,492
Unassigned	8,714,453	0	8,714,453
Current Earnings	(3,002,884)	(947,799)	(3,950,684)
Total Fund Balances	10,484,060	(947,799)	9,536,261
Liabilities and Fund Balance	15,071,530	227,726	15,299,256



Mountain View Fire Rescue
Statement of Financial Position
DEBT SERVICE FUND

As at May 31, 2023
(in Whole Numbers)

	Beginning Period Balance	Current Change	Current Year
Assets			
Cash with County Treasurer	88,651	-8,132	80,519
Cash invested in COLOTRUST	269,616	109,210	378,826
Accrued Property Taxes	268,691	-98,987	169,704
Due From Other Funds	1,339,164		1,339,164
Total Assets	1,966,122	2,091	1,968,213
Liabilities			
Due To Other Funds	1,358,329	0	1,358,329
Deferred Revenues	268,691	(98,987)	169,704
Total Liabilities	1,627,020	(98,987)	1,528,033
Fund Balances			
Assigned	(24,696)	0	(24,696)
Unassigned	40,954	0	40,954
Current Earnings	322,843	101,078	423,921
Total Fund Balances	339,101	101,078	440,179
Liabilities and Fund Balance	1,966,122	2,091	1,968,213

Mountain View Fire Protection District
Boulder, Jefferson, and Weld Counties, Colorado

**Annual Financial Report and
Independent Auditor's Report**

December 31, 2022

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Independent Auditor's Report

To the Board of Directors
Mountain View Fire Protection District

Opinions

We have audited the accompanying financial statements of the governmental activities, and each major fund of Mountain View Fire Protection District, ("the District"), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the 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 the major funds, of Mountain View Fire Protection District, as of December 31, 2022, 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 Mountain View 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 Mountain View Fire Protection District's ability to continue as a going concern for twelve months beyond the financial statements date, including any information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the 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.

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 in 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 the Mountain View 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 the Mountain View 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

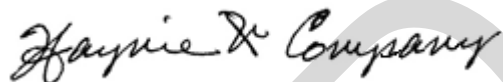
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedule for the General Fund, and pension related schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, 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.

Other Supplementary Information

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



Littleton, Colorado
_____, 2023

Mountain View Fire Protection District Management's Discussion and Analysis December 31, 2022

This report is for the Mountain View Fire Protection District for the year ending December 31, 2022. The Management Discussion and Analysis (MD&A) is designed to provide an overview of the financial activities of the district during 2022 and the integration of those activities within the long-term financial programs and planning of the district. The MD&A should be read in conjunction with the district's financial statements.

Background Information

The Fire District was established in 1961. At inception, the district served the Town of Mead and unincorporated areas of Boulder and Weld Counties. As the boundaries of the district continued to expand, as well as the consolidation of other town's fire departments, the agency evolved into a career agency. In 2020, the district signed an intergovernmental agreement with Rocky Mountain Fire Protection District to create a combined agency by January of 2021. Upon completion, the combined agency added 4 stations to the 8 stations Mountain View Fire currently operates and 48 additional staff serving a combined population of over 110,000. The predominate fund approach for the district is comprised of three basic funds, the General Fund, the Debt Service Fund which is used to account for expenditures funded by general obligation bonds for the District, the Capital Reserve Fund which is reserved for the capital improvement plan that may be funded over several years.

In November 2020, the District entered into an assignment and assumption of bond contracts between the district and Rocky Mountain Fire Protection District. The district assumed the debt as part of the merger agreement which states Mountain View Fire will own all Rocky Mountain Fire's assets and assume all their liabilities, including the bonds.

A ballot issue was passed on November 6, 2018, allowing the district to increase the mill levy from 11.747 to 16.247 mills beginning on January 1, 2019. This was the first increase in the district's mill levy since 2009. Ballot issue A was passed in the May 2020 election that allowed the district to adjust its mill levy to offset any decreased revenue caused by a reduction to the residential assessment rate.

Overview of Financial Statements

This discussion and analysis are intended to serve as an introduction to the district's basic financial statements. The district's basic financial statements comprise two components: 1) government-wide financial statements and fund financial statements, and 2) notes to the financial statements.

Government-wide and Fund Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the district's finances, in a manner similar to a private sector business. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. The fund financial statements present the district's financial position and results of operations using the traditional government modified accrual method of accounting, which accounts for the district's current financial resources. Unlike the

Mountain View Fire Protection District Management's Discussion and Analysis December 31, 2022

government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as the balances of spendable resources available at the end of the fiscal year.

The statement of net position, using the full accrual basis of accounting, presents information on all the district's assets and liabilities, with the difference between the two reported as net position. Over time, the comparison of changes in net position may serve as a useful indicator on whether the financial position of the district is improving, deteriorating, or maintaining status quo. In the case of the district, assets exceeded liabilities by \$95,347,548 at the close of the year.

The statement of activities provides information about the district's annual operating activities and how those activities affect net position. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the cash flows. Therefore, the revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The reconciliations of the district's financial statements reflect explanations of the specific differences between the government-wide and fund financial statements.

The budgetary comparison schedules include a comparison of actual revenues and expenditures with the final budget.

Notes to the Financial Statements

The notes to the financial statements provide additional required disclosures about the district, its accounting policies and practices, its financial position, 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.

Financial Efforts of 2022

This section contains a condensed comparison of revenues and expenses, changes in net position and explanations for significant differences.

**Mountain View Fire Protection District
Management's Discussion and Analysis
December 31, 2022**

The following is a summary of the district's statements of net position as of December 31, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Current Assets		
Cash and cash equivalents	\$59,038,848	\$48,476,441
Property Tax receivable	44,706,764	35,087,320
Accounts receivable	334,879	467,417
Prepaid expenses	<u>805,460</u>	<u>322,342</u>
Total current assets	<u>104,885,951</u>	<u>84,353,520</u>
Non-current assets		
Capital assets — net	33,985,604	34,598,606
Pension asset—District's proportionate share of Defined Benefit Plans	<u>10,476,723</u>	<u>3,666,077</u>
Total non-current assets	<u>44,462,327</u>	<u>38,264,683</u>
Deferred outflows of resources		
Defined Benefit Plans	7,511,979	6,738,515
Deferred outflows related to OPEB	<u>28,568</u>	<u>13,734</u>
Total deferred outflows of resources	<u>7,540,547</u>	<u>6,752,249</u>
Liabilities		
Current liabilities	963,053	380,403
Bonds Payable	4,105,000	4,645,000
Noncurrent liabilities	691,845	641,414
Pension and OPEB liabilities	<u>876,258</u>	<u>1,681,147</u>
Total liabilities	<u>6,636,156</u>	<u>7,347,964</u>
Deferred inflows of resources		
Unearned revenue—property taxes	44,706,764	35,087,320
Deferred inflows related to pension plans	10,158,960	4,892,027
Deferred inflows related to OPEB	<u>39,397</u>	<u>39,102</u>
Total deferred inflows of resources	<u>54,905,121</u>	<u>40,018,449</u>
Net Position		
Net investment in capital assets	29,880,604	29,953,606
Restricted for emergencies	1,005,978	1,250,394
Unrestricted	<u>64,460,966</u>	<u>50,800,039</u>
Total net position	<u>\$95,347,548</u>	<u>\$82,004,039</u>

Mountain View Fire Protection District Management's Discussion and Analysis December 31, 2022

The following is a summary of the District's statements of activities for the years ended December 31, 2022 and 2021:

	2022	2021	Dollar Change
General Revenue:			
Property Taxes	\$34,837,390	\$37,334,819	(\$2,497,429)
Specific Ownership Taxes	1,977,064	1,919,057	58,007
TIF revenues	1,366,004	166,668	1,199,336
Investment Earnings	1,080,725	16,890	1,063,835
Charges for Services	3,901,144	2,398,120	1,503,024
Grant Revenue	64,294	123,548	(59,254)
Miscellaneous	584,369	416,114	168,255
Conveyance of assets from Rocky Mountain Fire, net	-	25,835,798	(25,835,798)
Total Revenue	<u>\$43,810,990</u>	<u>\$68,211,014</u>	<u>(\$24,400,024)</u>
Expenses:			
Fire-Protection-Operations	27,854,731	28,223,906	(369,175)
Interest and related costs on long-term debt	96,891	108,392	(11,501)
Depreciation	2,515,859	2,573,328	(57,469)
Total Expenditures	<u>30,467,481</u>	<u>30,905,626</u>	<u>(438,145)</u>
Changes in Net Position	\$13,343,509	\$37,305,388	-\$23,961,879
Net Position - Beginning of Year	<u>82,004,039</u>	<u>44,698,651</u>	<u>\$37,305,388</u>
Net Position - End of Year	<u>\$ 95,347,548</u>	<u>\$ 82,004,039</u>	<u>\$ 13,343,509</u>

Mountain View Fire Protection District Management's Discussion and Analysis December 31, 2022

Material Changes:

Total revenue in the statement of activities shows a loss of \$24,400,024. While this may appear to be a large variance, 2022 represents a return to “normal” revenues after the influx of cash reserves from the merger with Rocky Mountain Fire Protection District in 2021. The conveyance of assets, or cash reserves, was recorded as revenue in the 2021 financial statements.

General Fund:

The general fund's purpose is to provide for the daily activities, salaries, expenses, and operating costs of the district. This fund provides for functional areas of the organization - administration, emergency services, recruitment & retention, fire prevention, communications, training, fleet maintenance, wildland/rescue, stations & grounds, and firefighter health & safety. The general fund also provides for such other items as insurance, utilities, and other costs the district incurs. The primary funding source for the general fund is taxation of real property. Other sources of income for the general fund include interest income on reserved funds, fees for plan reviews, fees for ambulance transports, specific ownership taxes and reimbursements for wildland deployments that cover some overhead costs.

The primary projects or program efforts for establishing funding during 2022 were:

1. Maintaining the current service level of the district.
2. Competitive salary and benefits packages to attract and retain skilled employees.
3. Replacement of outdated apparatus and equipment

Capital Assets and Debt Administration

The Capital Reserve Fund was established to reserve funds for purchasing large ticket items that may take several years to save for. The primary funding source for the Capital Reserve Fund is the transfer of funds from the General Fund as designated by the Board of Directors of the Fire District. Investment in capital assets includes land, buildings, improvements, equipment, vehicles and firefighting and technology equipment. Payments for the purchase of firefighting and EMS equipment, tech rescue and hazmat equipment; payments for construction, major repairs and maintenance of facilities and the payment for the Communications Tower in Niwot are included in this fund.

Mountain View Fire Protection District Management's Discussion and Analysis December 31, 2022

The following is a summary of the district's investment in Capital Assets for the years ended December 31, 2022 and 2021:

Capital Assets December 31, 2022 and 2021

	2022	2021	Variance
Land - all stations	\$ 928,871	\$ 1,240,658	\$ (311,787)
Assets in process	653,663	-	653,663
Buildings/Improvements - all stations	28,905,947	28,517,105	388,842
Medical Equipment	914,779	800,611	114,168
Furniture and Equipment	2,155,328	1,553,980	601,348
Machinery and Equipment	2,631,160	2,461,238	169,922
Firefighting vehicles	10,333,003	10,333,003	-
Vehicles - other	1,760,211	1,678,754	81,457
Total Capital Assets	48,282,962	46,585,349	1,697,613
Less: accumulated depreciation	(14,297,358)	(11,986,743)	(2,310,615)
Capital Assets, net of accumulated depreciation	\$33,985,604	\$34,598,606	\$ (613,002)

Additional information on the district's capital assets can be found in Note 4 of this report.

Long-term Debt

The Fire District General Obligation Bond which was approved by the taxpayers of the district in 1991, was refunded in 2003 by a new General Obligation Bond and was fully retired in 2016. Rocky Mountain Fire voters passed a general obligation bond in 2009, that Mountain View Fire assumed the management of in 2020. As of December 31, 2022, there is a balance of \$4,105,000 remaining on the bond, set to be fully retired in 2029. Additional information can be found on page 20 of the audit report.

Pension Activities

The district offers four pension benefits; the pension funds managed by the Fire and Police Pension Association (FPPA) that provides a defined benefit pension for volunteer, old hire and current firefighters of the district and the pension fund managed by the Public Employer's Retirement Association (PERA) for administrative personnel. These pension funds administer the

Mountain View Fire Protection District Management's Discussion and Analysis December 31, 2022

disbursement of benefits to retirees and the expenses of providing those benefits. Funding is provided by pension contributions from the district and employees. Additional funding is derived the State Pension Grant for volunteer firefighters and from invested assets of the fund.

Economic Factors and Next Year's Budget

Mountain View Fire's primary funding source is property taxes, accounting for 90% of available resources. Property values are influenced by economic factors such as interest rates, inflation, the housing market and business investment. Approximately 500 properties and \$607,000 of property tax revenue were lost during the devastating Marshall Fire in December of 2021. The only increase in property taxes for the 2023 budget came from the oil and gas category. While the number of active wells in Weld County has been steadily decreasing since 2015, the district will receive more revenue in 2023 than the past two years; the result of a rapid increase in oil and gas prices experienced at the end of 2021 and early 2022.

One challenge to developing the 2023 budget was the same faced by many local governments and businesses around the country: supply chain disruptions and steep inflation on necessary purchases for operations. Planned purchases of several capital assets had to be moved up in order to have them available when they are needed in the future. At the end of 2022, the wait time for an ambulance was 900+ days and 36% higher in price than the quoted price in 2021.

In addition, the Colorado legislature has passed short term bills over the past two years; namely SB21-293 and SB22-238, that have changed the calculation of property tax in the state. Both bills are intended to lower property taxes across all property types. The uncertainty over the calculation of revenue makes it a challenge to develop a financial plan for the future.

In 2022, the district received \$35,567,316 in property tax revenues net of tax increment financing (based on an assessed valuation for the district, as certified by the Assessors of Boulder County, Jefferson and Weld County, of \$2,297,916,501 and a mill levy rate of 16.247).

In 2023, the district anticipates general property tax revenue of \$44,116,644 net of tax increment financing (based on an assessed valuation for the district, as certified by the Assessors of Boulder County, Jefferson and Weld County, of \$2,715,368,365 and a mill levy rate of 16.247).

Summary

The Mountain View Fire Protection District successfully placed into operation or completed all project or program efforts funded with the 2022 annual budget without going into a deficit.

**Mountain View Fire Protection District
Management's Discussion and Analysis
December 31, 2022**

Requests for Information

This report is designed to provide a general overview of the district's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to:

Mountain View Fire Protection District
Attn: Tonya Olson, Finance Director
3561 N. Stagecoach Road
Longmont, CO 80504

Draft

Basic Financial Statements

Mountain View Fire Protection District

Statement of Net Position

December 31, 2022

Assets	Governmental Activities
Current assets:	
Cash and cash equivalents	\$ 59,038,848
Accounts receivable	334,879
Property taxes receivable	44,706,764
Prepaid expenses	805,460
Total current assets	<u>104,885,951</u>
Long-Term assets:	
Net pension asset	10,476,723
Capital assets, net	33,985,604
Total long-term assets	<u>44,462,327</u>
Deferred Outflows of Resources	
Deferred outflows related to pension	7,511,979
Deferred outflows related to OPEB	28,568
Total deferred outflows of resources	<u>7,540,547</u>
Total assets and deferred outflows of resources	<u><u>\$ 156,888,825</u></u>
Liabilities	
Current liabilities:	
Accounts payable	\$ 584,401
Accrued liabilities	348,959
Accrued interest payable	29,693
Total current liabilities	<u>963,053</u>
Noncurrent liabilities:	
Net pension liability	764,733
Net OPEB liability	111,525
Accrued compensated absences	691,845
Due within one year	550,000
Due in more than one year	3,555,000
Total noncurrent liabilities	<u>5,673,103</u>
Deferred Inflows of Resources	
Deferred property tax revenue	44,706,764
Deferred inflows related to pension	10,158,960
Deferred inflows related to OPEB	39,397
Total deferred inflows of resources	<u>54,905,121</u>
Net Position	
Net investment in capital assets	29,880,604
Restricted for emergencies	1,005,978
Unrestricted	64,460,966
Total net position	<u>95,347,548</u>
Total liabilities, deferred inflows of resources, and net position	<u><u>\$ 156,888,825</u></u>

The accompanying notes are an integral part of these financial statements.

Mountain View Fire Protection District

Statement of Activities

For the Year Ended December 31, 2022

Functions/Program Activities	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental activities					
Public safety	\$30,370,590	\$ 3,901,144	\$ -	\$ 64,294	\$ (26,405,152)
Interest and related cost on long-term debt	96,891	-	-	-	(96,891)
Total governmental	<u>\$30,467,481</u>	<u>\$ 3,901,144</u>	<u>\$ -</u>	<u>\$ 64,294</u>	<u>\$ (26,502,043)</u>
General revenues:					
Property taxes					34,837,390
Specific ownership taxes					1,977,064
TIF revenues					1,366,004
Investment income					1,080,725
Gain on disposal of assets					193,896
Other income					390,473
Total general revenues					<u>39,845,552</u>
Change in net position					13,343,509
Net position - beginning of year					<u>82,004,039</u>
Net position - end of year					<u>\$ 95,347,548</u>

The accompanying notes are an integral part of these financial statements.

Mountain View Fire Protection District
Governmental Funds Balance Sheet
December 31, 2022

	General Fund	Capital Reserve Fund	Debt Service Fund	Total Governmental Funds
Assets				
Cash and cash equivalents	\$50,023,338	\$ 8,937,949	\$ 77,561	\$ 59,038,848
Accounts receivable	334,879	-	-	334,879
Property taxes receivable	44,116,644	-	590,120	44,706,764
Prepaid expenses	805,460	-	-	805,460
Due from other funds	33,354	3,030,193	7,030	3,070,577
Total assets	<u>\$95,313,675</u>	<u>\$ 11,968,142</u>	<u>\$ 674,711</u>	<u>\$ 107,956,528</u>
Liabilities				
Accounts payable	243,789	340,612	-	584,401
Accrued liabilities	348,959	-	-	348,959
Due to other funds	3,029,013	15,370	26,194	3,070,577
Total liabilities	<u>3,621,761</u>	<u>355,982</u>	<u>26,194</u>	<u>4,003,937</u>
Deferred Inflows of Resources				
Deferred property tax revenue	44,116,644	-	590,120	44,706,764
Total deferred inflows of resources	<u>44,116,644</u>	<u>-</u>	<u>590,120</u>	<u>44,706,764</u>
Fund Balances				
Nonspendable - prepaid items	805,460	-	-	805,460
Restricted for emergencies	1,005,978	-	-	1,005,978
Assigned	-	11,612,160	58,397	11,670,557
Unassigned	45,763,832	-	-	45,763,832
Total fund balance	<u>47,575,270</u>	<u>11,612,160</u>	<u>58,397</u>	<u>59,245,827</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$95,313,675</u>	<u>\$ 11,968,142</u>	<u>\$ 674,711</u>	<u>\$ 107,956,528</u>

The accompanying notes are an integral part of these financial statements.

Mountain View Fire Protection District

Reconciliation of the Governmental Fund Balance Sheet With the Government-Wide Statement of Net Position December 31, 2022

Fund Balances - Total Governmental Funds

\$ 59,245,827

Capital assets used in governmental activities are not current financial resources, and therefore, are not reported as assets in the governmental fund financial statements. In the statement of net position, the cost of these assets are capitalized and expensed over their useful lives through annual depreciation.

Governmental capital assets	48,282,962	
Less accumulated depreciation	<u>(14,297,358)</u>	33,985,604

Long-term liabilities such as bonds payable, accrued interest payable, and accrued compensated absences are not due and payable in the current period and are not reported as liabilities in the governmental fund financial statements.

Bonds payable	(4,105,000)	
Accrued interest payable	(29,693)	
Accrued compensated absences	(691,845)	

Deferred outflows are not current financial resources, and deferred inflows are not due and payable in the current period and therefore are not reported in the governmental fund financial statements.

Deferred outflows related to pension	7,511,979	
Deferred inflows related to pension	(10,158,960)	
Deferred outflows related to OPEB	28,568	
Deferred inflows related to OPEB	(39,397)	

Net pension asset and liability and net OPEB liability, are not current financial resources or due and payable in the current period and therefore are not reported in the governmental fund financial statements.

Net pension asset	10,476,723	
Net pension liability	(764,733)	
Net OPEB liability	<u>(111,525)</u>	

Net position of governmental activities

\$ 95,347,548

The accompanying notes are an integral part of these financial statements.

Mountain View Fire Protection District
Statement of Revenues, Expenditures,
and Changes in Fund Balances
For the Year Ended December 31, 2022

	General Fund	Capital Reserve Fund	Debt Service Fund	Total
Revenues				
Property tax	\$ 34,201,312	\$ -	\$ 636,078	\$ 34,837,390
Specific ownership tax	1,947,470	-	29,594	1,977,064
Tax increment financing	1,366,004	-	-	1,366,004
Fees for services	3,139,940	-	-	3,139,940
Investment earnings	913,281	164,582	2,862	1,080,725
Wildland revenue	761,204	-	-	761,204
Grant revenues	60,082	4,212	-	64,294
Other income	340,567	603,362	-	943,929
Total Revenues	<u>42,729,860</u>	<u>772,156</u>	<u>668,534</u>	<u>44,170,550</u>
Expenditures				
Salaries and wages	17,675,163	-	-	17,675,163
Overtime wages	1,670,457	-	-	1,670,457
Benefits	6,238,629	-	-	6,238,629
General operating supplies	1,067,845	-	-	1,067,845
Small equipment/tools	553,224	-	-	553,224
Non-capital tech expenditures	225,782	-	-	225,782
Non-capital fleet expenditures	282,774	-	-	282,774
General purchased services	1,072,018	-	-	1,072,018
Contract services	475,293	-	-	475,293
Training	128,066	-	-	128,066
Repairs/maintenance equipment	351,361	-	-	351,361
Repairs/maintenance buildings	376,213	-	-	376,213
Utilities	392,757	-	-	392,757
Other	-	123,480	10,294	133,774
Debt Service:				
Principal	-	-	540,000	540,000
Interest	-	-	100,797	100,797
Capital outlay	23,013	2,536,952	-	2,559,965
Total Expenditures	<u>30,532,595</u>	<u>2,660,432</u>	<u>651,091</u>	<u>33,844,118</u>
Excess of Revenues over Expenditures	<u>12,197,265</u>	<u>(1,888,276)</u>	<u>17,443</u>	<u>10,326,432</u>
Other financing sources and (uses)				
Transfers in (out)	(3,000,000)	3,000,000	-	-
Total other financing sources and (uses)	<u>(3,000,000)</u>	<u>3,000,000</u>	<u>-</u>	<u>-</u>
Net Change in fund balance	<u>9,197,265</u>	<u>1,111,724</u>	<u>17,443</u>	<u>10,326,432</u>
Fund balances:				
Beginning of the year	<u>38,378,005</u>	<u>10,500,436</u>	<u>40,954</u>	<u>48,919,395</u>
End of the year	<u>\$ 47,575,270</u>	<u>\$ 11,612,160</u>	<u>\$ 58,397</u>	<u>\$ 59,245,827</u>

The accompanying notes are an integral part of these financial statements.

Mountain View Fire Protection District
Reconciliation of the Statement of Revenues, Expenditures
And Changes In Fund Balances of Governmental Activities
To The Statement of Activities
December 31, 2022

Net change in fund balances - total Governmental Funds \$ 10,326,432

Capital assets used in governmental activities are not current financial resources, and therefore, are not reported as assets in the governmental fund financial statements.

Capital outlay - capitalized portion	2,262,416
Less depreciation expense	(2,515,859)
Gain on disposal of capital assets	(359,560)

Long-term liabilities such as bonds payable, accrued interest payable, and accrued compensated absences are not due and payable in the current period and are not reported as liabilities in the governmental fund financial statements.

Bond principal payment	540,000
Change in accrued compensated absences	(50,431)
Change in accrued interest	3,906

Net pension and OPEB income (expense) relating to changes in account balances of the District's defined benefit retirement plans are recognized on the statement of activities and are not reflected as an expense on the fund financial statements.

3,136,605

Change in net position of governmental activities \$ 13,343,509

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Mountain View Fire Protection District

Notes to Financial Statements (continued)

December 31, 2022

1. Definition of Reporting Entity

The Mountain View Fire Protection District (the "District") was originally established as a special district to provide fire suppression, education and basic life medical support services to certain property owners within an area of Boulder and Weld Counties that covers approximately 240 square miles and includes portions of rural Longmont, Mead, Del Camino, Dacono, Erie, Brownsville, Niwot, Superior, and Eldorado Springs. On May 1, 1990, the District formally approved and adopted the name change to "Mountain View Fire Protection District" subsequent to the consolidation of the Longmont, Dacono and Erie volunteer fire departments.

The District operates under a governing Board of Directors and is considered a separate political subdivision of the State of Colorado providing fire protection services in portions of Boulder, Jefferson, and Weld Counties.

2. Summary of Significant Accounting Policies

The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for governmental accounting and financial reporting.

The District's basic financial statements include the accounts and funds of all District operations. The accounting policies of the District conform to accounting principles generally accepted in the United States of America. The following is a summary of such significant policies:

Principles Determining Scope of Reporting Entity

The financial statements of the District consist only of the funds and account groups of the District. The District has no oversight responsibility for any other governmental entity since no other entities are considered to be controlled by or dependent on the District. Control or dependence is determined on the basis of budget adoption, taxing authority, funding, and election of the respective governing board.

Mountain View Fire Protection District

Notes to Financial Statements (continued)

December 31, 2022

2. Summary of Significant Accounting Policies (continued)

Basis of Accounting

The modified accrual basis of accounting is used for all governmental fund types. The following are modifications of the accrual basis method:

- Expenditures, other than accrued interest on general long-term debt, are recognized at the same time the liabilities are incurred. Interest on long-term debt is recorded only when due.
- Revenue is recorded when received in cash except for revenue that is not received but is measurable and available and therefore susceptible to accrual.

Government-wide Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the activities of the District. Governmental activities are generally supported by taxes, charges for services and intergovernmental revenues. There are no business-type activities in the District for the year.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: (1) charges to those who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts which constitute its assets, liabilities, fund equity, revenues and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary and fiduciary.

The following funds were used by the District during 2022:

Mountain View Fire Protection District

Notes to Financial Statements (continued)

December 31, 2022

2. Summary of Significant Accounting Policies (continued)

GOVERNMENTAL FUNDS

General Fund - To account for all financial resources except those required to be accounted for in another fund.

Capital Reserve Fund - To account for resources used for the acquisition and/or construction of capital facilities.

Debt Service Fund - To account for the proceeds from the issuance of general obligation bonds and the servicing of the related general long-term debt.

Measurement Focus

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when the payment is due.

The major source of revenue susceptible to accrual is property tax, wildland revenue, ambulance revenue, and earnings on investments associated with the current fiscal period and so have been recognized as revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

Because governmental fund statements are presented using a measurement focus and basis of accounting different from that used in the government-wide statements, a reconciliation is presented that briefly explains the adjustments necessary to reconcile to ending net position and the change in net position.

In accordance with GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*, ("GASB No. 33") the corresponding assets (receivables) in non-exchange transactions are recognized in the period in which the underlying nonexchange transaction occurs, when an enforceable legal claim has arisen., when all eligibility requirements have been met, or when resources are received, depending on the revenue source.

Mountain View Fire Protection District
Notes to Financial Statements (continued)
December 31, 2022

2. Summary of Significant Accounting Policies (continued)

Budgets and Budgetary Accounting

The District follows these procedures in establishing the budgeting data reflected in the financial statements:

1. Prior to October 31, the fire chief submits to the Board of Directors a proposed operating budget for each fund for the fiscal year commencing the following January 1. The operating budget for each fund includes proposed expenditures and the means of financing them.
2. Public hearings are conducted by the District Board of Directors to obtain taxpayer comments.
3. Prior to December 31, the budget is legally enacted through passage of a resolution for each fund. The resolutions can be adjusted by the Board for unforeseen circumstances. Equal line item adjustments must be approved by the Board. The appropriation resolutions are reflected in each fund.
4. The Fire Chief is authorized to transfer amounts from contingency accounts, if any, to other accounts within the same fund.
5. Formal budgetary integration is employed as a management control device during the year for all funds.
6. Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).
7. The District Board of Directors approves all expenditures, including any revisions that alter the total expenditures of any fund.
8. All appropriations for all funds lapse at year-end.
9. Budgeted line items for the different expenditures are for management use only.

Mountain View Fire Protection District

Notes to Financial Statements (continued)

December 31, 2022

2. Summary of Significant Accounting Policies (continued)

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, demand deposits and participation in local government investment pools. All cash equivalents have an original maturity date of less than three months.

Investments

Investments are stated at fair value in accordance with GASB Statement No. 72, *Fair Value Measurement and Application*.

Receivables

In the government-wide financial statements, receivables, which primarily relate to ambulance fees and wildland reimbursements, are reported at their gross value and, when appropriate, are reduced by their estimated portion that is expected to be uncollectible. At December 31, 2022, management has determined an allowance for uncollectible receivables totaling \$333,500 was necessary, as there was uncertainty around the collectability of the ambulance fees.

Property taxes levied on December 31, 2022 are identified as property taxes receivable and deferred inflows of resources.

Capital Assets

Capital assets are recorded at cost. Depreciation is computed on the straight-line basis over the estimated useful lives of the assets, which are as follows:

Building/Improvements	10-25
Firefighting Equipment	5-10
Furniture and Equipment	3-10
Firefighting vehicles	25
Vehicles – Other	5

Prepays Items

Payment made to vendors for goods or services that will benefit periods beyond year-end are recorded as prepaid items or deposits in the government-wide and governmental fund financial statements and will be reported as expenditures in the following year. Because these assets do not represent current financial resources, they are included in the non-spendable fund balance.

Mountain View Fire Protection District

Notes to Financial Statements (continued)

December 31, 2022

2. Summary of Significant Accounting Policies (continued)

Accrued Absences

Accrued absences include unused vacation earned by employees as of December 31, 2022. Full time employees earn vacation at varying rates based on years of employment, up to a maximum annual benefit of 240 hours for administrative personnel with 21 or more years of active service. Line employees are allowed a maximum annual benefit of 360 hours with 21 or more years of active service.

Sick leave is earned and accumulated at the rate of 96 hours per year by full time employees and is not paid upon termination or retirement, with the exception of the Fire Chief.

Interfund Transfers

Transactions between funds that would be treated as revenues, expenditures or expenses if they involved external organizations are accounted for as revenues, expenditures or expenses in the funds involved. All other legally authorized fund transfers are treated as operating transfers and are included in the results of operations of governmental and trust type funds.

Accrued Liabilities and Long-Term Obligations

All payables accrued liabilities and long-term obligations are reported in the government-wide financial statements. In general, payables and accrued liabilities that will be paid from governmental funds are reported on the governmental fund financial statements regardless of whether they will be liquidated with current resources. However, claims and judgments and the noncurrent portion of long-term liabilities that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they will be paid with current, expendable, available financial resources. In general, payments made within 60 days after year-end are considered to have been made with current available financial resources.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred outflows of resources at the District primarily relate to pensions and other post-employment benefits.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. Deferred inflows of resources at the District primarily relate to property taxes and pensions and other post-employment benefits.

Mountain View Fire Protection District

Notes to Financial Statements (continued)

December 31, 2022

2. Summary of Significant Accounting Policies (continued)

Fund Balance

Fund balance for governmental funds should be reported in classifications that comprise a hierarchy based on the extent to which the government is bound to honor constraints on the specific purposes for which spending can occur. Governmental funds report up to five classifications of fund balance: nonspendable, restricted, committed, assigned, and unassigned. Because circumstances differ among governments, not every government or every governmental fund will present all of these components. The following classifications describe the relative strength of the spending constraints:

- *Nonspendable fund balance* - The portion of fund balance that cannot be spent because it is either not in spendable form (such as prepaid amounts or inventory) or legally or contractually required to be maintained intact.
- *Restricted fund balance* - The portion of fund balance that is constrained to being used for a specific purpose by external parties (such as bondholders), constitutional provisions, or enabling legislation.
- *Committed fund balance* - The portion of fund balance that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority, the Board of Directors. The constraint may be removed or changed only through formal action of the Board of Directors.
- *Assigned fund balance* - The portion of fund balance that is constrained by the government's intent to be used for specific purposes, but is neither restricted nor committed. Intent is expressed by the Board of Directors to be used for a specific purpose. Constraints imposed on the use of assigned amounts are more easily removed or modified than those imposed on amounts that are classified as committed.
- *Unassigned fund balance* – amounts that are available for any purpose; positive amounts are reported only in the general fund.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Board has provided otherwise in its commitment or assignment actions.

The District establishes fund balance commitments by passage of a resolution. This is typically done through adoption and amendment of the budget.

Mountain View Fire Protection District

Notes to Financial Statements (continued)

December 31, 2022

2. Summary of Significant Accounting Policies (continued)

Net Position

In the government-wide financial statements, net position is classified in the following categories:

Net Investment in Capital Assets – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce this category.

Restricted Net Position – This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position – This category represents the net position of the District, which are not restricted for any project or other purpose.

Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Revenue Recognition/Property Taxes

Property taxes attach an enforceable lien on property as of January 1. Taxes are levied in December, payable in the following year in full by April 30, or in two equal installments due on the last day of February and June 15. The county treasurer bills and collects property taxes for all taxing entities within the county. The District is permitted to levy taxes for general governmental services, bond retirement and pension payments for volunteer firefighters. The combined tax rate to finance these services for the year ended December 31, 2022 was 16.247 per \$1,000 of assessed valuation for Weld, Boulder, and Jefferson counties. An additional mill levy of 1.210 per \$1,000 of assessed valuation for Boulder county is assessed specifically for the bond.

Property taxes receivable for the general fund totaled \$44,116,644, net of tax incremental financing, on an assessed valuation of \$2,715,368,365 for anticipated property tax revenues in Weld, Boulder, and Jefferson counties. Property taxes receivable for the debt service fund totaled \$590,120, net of tax incremental financing, on an assessed valuation of \$483,795,038 for anticipated property tax revenues in Boulder county.

Property tax receipts collected by the county treasurer each month are remitted to the District by the tenth day of the subsequent month.

Mountain View Fire Protection District

Notes to Financial Statements (continued)

December 31, 2022

2. Summary of Significant Accounting Policies (continued)

Property tax revenues are recognized in the government-wide financial statements in the year that the property taxes are used to fund the operations of the District.

In the fund financial statements, property taxes are recognized in the year for which levied provided they become available and measurable. Property tax revenues are considered available when they become due or past due and are received by the District within 60 days of the end of the fiscal year.

Pensions

The District participated in the Statewide Defined Benefit Plan ("SWDB"). The plan is a cost-sharing multiple-employer defined benefit pension plan administered by the Fire and Police Pension Association of Colorado ("FPPA"). For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the SWDB plan and additions to/deductions from the SWDB plan fiduciary net position have been determined on the same basis as they are reported by the FPPA. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

The District participates in the Local Government Division Trust Fund ("LGDTF"), a cost-sharing multiple-employer defined benefit pension fund administered by the Public Employees' Retirement Association of Colorado ("PERA"). The net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position of the LGDTF have been determined using the economic resources measurement focus and the accrual basis of accounting. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments in PERA are reported at fair value.

Other Post-Employment Benefits

The District participates in the Health Care Trust Fund ("HCTF"), a cost-sharing multiple-employer defined benefit other post-employment benefit ("OPEB") fund administered by PERA. The net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, OPEB expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position of the HCTF have been determined using the economic resources measurement focus and the accrual basis of accounting. For this purpose, benefits paid on behalf of health care participants are recognized when due and/or payable in accordance with the benefit terms. Investments are reported at fair value.

Mountain View Fire Protection District

Notes to Financial Statements (continued)

December 31, 2022

3. Deposits and Investments

Custodial Credit Risks – Deposits

Colorado state statutes govern the entity's deposits of cash. For deposits in excess of federally insured limits, Colorado Revised Statutes (CRS) require the depository institution to maintain collateral on deposit with an official custodian (as authorized by the State Banking Board). The Colorado Public Deposit Protection Act (PDPA) requires state regulators to certify eligible depositories for public deposit. PDPA requires the eligible depositories with public deposits in excess of the amounts insured by the Federal Deposit Insurance Corporation (FDIC) to create a single institutional collateral pool of obligations of the State of Colorado or local Colorado governments and obligations secured by first lien mortgages on real property located in the State. The pool is to be maintained by another institution or held in trust for all uninsured public deposits as a group. The market value of the assets in the pool must be at least 102% of the uninsured deposits. As of December 31, 2022, the District had cash deposits with a bank balance of \$1,583,865 and a carrying balance of \$1,343,534.

Investments

Colorado statutes specify investment instruments meeting defined rating and risk criteria in which local governments may invest, which include:

- obligations of the United States and certain U.S. government agency securities,
- certain international agency securities,
- general obligation and revenue bonds of U.S. local government entities,
- bankers' acceptances of certain banks,
- commercial paper,
- written repurchase agreements collateralized by certain authorized securities,
- certain money market funds,
- guaranteed investment contracts, and local government investment pools.

As of December 31, 2022, the District had the following investments:

Investments	Maturity Year	Fair Value
COLOTRUST	Weighted average under 60 days	<u>\$ 57,533,444</u>

Custodial Credit Risk - Investments

For investments, custodial credit risk is the risk that in the event of a failure of a counter party, the District would not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District does not have a specific policy for custodial credit risk.

Mountain View Fire Protection District

Notes to Financial Statements (continued)

December 31, 2022

3. Deposits and Investments (continued)

Interest Rate Risk

Colorado Revised Statutes limit investment maturities to five years or less from the date of purchase. This limit on investments is the means of limiting exposure to fair value losses arising from increasing interest rates.

Local Government Investment Pools

COLOTRUST – The District invested in the Colorado Local Government Liquid Asset Trust (the Trust), an investment vehicle established for local government entities in Colorado to pool surplus funds. The State Securities Commissioner administers and enforces all State statutes governing the Trust. The Trust currently offers three portfolios – COLOTRUST PRIME, COLOTRUST PLUS+, and COLOTRUST EDGE.

COLOTRUST PRIME and COLOTRUST PLUS+, which operate similarly to a money market fund and each share is equal in value to \$1.00, offer daily liquidity. 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.

COLOTRUST EDGE, a variable Net Asset Value (NAV) Local Government Investment Pool, offers weekly liquidity and is managed to approximate a \$10.00 transactional share price. COLOTRUST EDGE may invest in securities authorized by CRS 24-75-601, including U.S. Treasury securities, repurchase agreements collateralized by U.S. Treasury securities, 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 PRIME and COLOTRUST PLUS+ are rated AAAM by Standard & Poor's. COLOTRUST EDGE is rated AAAsf/S1 by Fitch Ratings. COLOTRUST records its investments at fair value and the District records its investment in COLOTRUST at net asset value as determined by fair value. There are no unfunded commitments, the redemption frequency is daily or weekly, and there is no redemption notice period.

The following is a reconciliation between the cash and investments recorded in the financial statements and the amounts reported in this footnote:

Mountain View Fire Protection District
Notes to Financial Statements (continued)
December 31, 2022

3. Deposits and Investments (continued)

Statement of net position:

Total cash and cash equivalents—Governmental Funds	<u>\$59,038,848</u>
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Cash and cash equivalents as of December 31, 2022, consist of the following:

Deposits with financial institutions	\$1,267,941
Local government investment pool	57,533,444
Cash with county treasurer	<u>237,463</u>
Total cash and cash equivalents	<u>\$ 59,038,848</u>

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Mountain View Fire Protection District

Notes to Financial Statements (continued)

December 31, 2022

4. Capital Assets

The following table presents capital assets activity of the District for the year ended December 31, 2022:

	Balance December 31, 2021	Additions	Transfers/ Retirements	Balance December 31, 2022
Capital assets, not being depreciated:				
Land- all stations	\$ 1,240,658	\$ -	\$ (311,787)	\$ 928,871
Assets in process	<u>-</u>	<u>653,663</u>	<u>-</u>	<u>653,663</u>
Total capital assets, not being depreciated	<u>1,240,658</u>	<u>653,663</u>	<u>(311,787)</u>	<u>1,582,534</u>
Capital assets, being depreciated:				
Buildings/improvements				
- all stations	28,517,105	388,842	-	28,905,947
Medical equipment	800,611	256,587	(142,419)	914,779
Furniture & equipment	1,553,980	601,348	-	2,155,328
Machinery & equipment	2,461,238	231,718	(61,796)	2,631,160
Firefighting vehicles	10,333,003	-	-	10,333,003
Vehicles - other	<u>1,678,754</u>	<u>130,257</u>	<u>(48,800)</u>	<u>1,760,211</u>
Total capital assets, being depreciated	<u>45,344,691</u>	<u>1,608,752</u>	<u>(253,015)</u>	<u>46,700,428</u>
Less accumulated depreciation for:				
Buildings/improvements	(6,728,065)	(1,218,791)	-	(7,946,856)
Medical equipment	(420,248)	(84,966)	137,584	(367,630)
Furniture & equipment	(865,855)	(146,908)	-	(1,012,763)
Machinery & equipment	(789,587)	(220,866)	57,900	(952,553)
Firefighting vehicles	(2,253,594)	(595,337)	-	(2,848,931)
Vehicles - other	<u>(929,394)</u>	<u>(248,991)</u>	<u>9,760</u>	<u>(1,168,625)</u>
Total accumulated depreciation	<u>(11,986,743)</u>	<u>(2,515,859)</u>	<u>205,244</u>	<u>(14,297,358)</u>
Total capital assets, being depreciated, net	<u>33,357,948</u>	<u>(907,107)</u>	<u>(47,771)</u>	<u>32,403,070</u>
Capital assets, net	<u>\$34,598,606</u>	<u>\$ (253,444)</u>	<u>\$ (359,558)</u>	<u>\$33,985,604</u>

Mountain View Fire Protection District

Notes to Financial Statements (continued)

December 31, 2022

5. Long-Term Liabilities

On November 9, 2020, the District entered into an assignment and assumption of bond contracts between the District and Rocky Mountain Fire Protection District. The District assumed the debt as part of the merger agreement which states Mountain View Fire will own all of Rocky Mountain Fire's assets and assume all of their liabilities. The assets became district property on January 1, 2021.

The general obligation bonds were issued September 17, 2019 for an original principal balance of \$5,690,000, and the current outstanding principal balance of the bonds is \$4,105,000 at December 31, 2022. The bonds are due serially on September 1, with interest of 2.170% payable semiannually on March 1 and September 1; these bonds mature on September 1, 2029.

The following is a summary of changes in long-term debt of the District for the year ended December 31, 2022:

	Balance at December 31, 2021	Additions	Payments	Balance at December 31, 2022	Due Within One Year
2019 General Obligation Bond	\$ 4,645,000	\$ -	\$ (540,000)	\$ 4,105,000	\$ 550,000
Total Bond Obligations	<u>\$ 4,645,000</u>	<u>\$ -</u>	<u>\$ (540,000)</u>	<u>\$ 4,105,000</u>	<u>\$ 550,000</u>

The annual requirements to amortize all debt outstanding as of December 31, 2022 are as follows:

Year ending December 31,	Principal	Interest	Total
2023	\$ 550,000	\$ 89,079	\$ 639,079
2024	560,000	77,144	637,144
2025	575,000	64,992	639,992
2026	585,000	52,514	637,514
2027	600,000	39,820	639,820
2028-2029	<u>1,235,000</u>	<u>40,360</u>	<u>1,275,360</u>
Total	<u>\$ 4,105,000</u>	<u>\$ 363,909</u>	<u>\$ 4,468,909</u>

Mountain View Fire Protection District

Notes to Financial Statements (continued)

December 31, 2022

5. Long-Term Liabilities (continued)

Long-term liability activity for compensated absences the year ended December 31, 2022, was as follows:

	Balance at December 31, 2021	Additions	Payments	Balance at December 31, 2022	Due Within One Year
Compensated Absences	\$ 641,414	108,320	57,799	\$ 749,734	\$ -

6. Interfund Receivables and Payables

Transfers to and from various funds are used to reimburse for costs associated with administrative and support related to operations, capital outlay, and debt service. The transfer to the capital service fund was budgeted in 2022.

	General Fund	Due to Capital Reserve Fund	Debt Service Fund	Total
Due From:				
General Fund	\$ -	\$ 3,029,010	\$ 3	\$ 3,029,013
Capital Reserve Fund	8,343	-	7,027	15,370
Debt Service Fund	25,011	1,183	-	26,194
Total	\$ 33,354	\$ 3,030,193	\$ 7,030	\$ 3,070,577

7. Risk Management

The District is exposed to various risks of loss related to various torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The District carries commercial insurance for all risks of loss, including workers' compensation and employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have been no significant reductions in insurance coverage.

Mountain View Fire Protection District

Notes to Financial Statements (continued)

December 31, 2022

8. Contract Services and Dispatch Revenues

During 2017, the District entered into a one-year agreement, with four renewal options, with the National Renewable Energy Laboratory to provide contract fire protection services. During 2022, the District received \$166,394 related to this agreement.

The District functions as a cooperator with the Colorado State Forest Service to provide emergency response to State and National incidents. The District received \$761,204 from this agreement during 2022.

9. Pensions

The District currently maintains five (5) separate pension and retirement plans. The plans cover paid participating firefighters hired prior to associating with FPPA ("Old Hires" prior to January 1, 1993), new hires, paid administrative personnel and all volunteer firefighters. On January 1, 1993, the District's local volunteer and "old hire" Pension Fund affiliated with the Fire and Police Pension Associations' (FPPA) Fire and Police Members' Benefit Fund under the Colorado Revised Statutes, 31-30-005(l)(k), as amended, at which time all plan assets were transferred to FPPA for administrative purposes. Under the FPPA affiliation agreement, the District is responsible for the collection and transmission of all contributions to the local Pension Fund. The FPPA is responsible for the physical safekeeping and investing of such contributions as well as for making the appropriate and legally authorized payments of pension benefits and other expenses of the plan.

The following tables present combining information relating to the District's Defined Benefit Pension Plans as of the year ended December 31, 2022:

	Net Pension Liability/ (Asset)	Deferred Outflows of Resources	Deferred Inflows of Resources
FPPA SWDB Plan	\$ (10,163,386)	\$ 7,149,588	\$ 8,606,932
PERA Plan	(142,641)	315,318	1,236,254
Volunteer Plan - MVF	(170,696)	33,712	281,593
Volunteer Plan - RMF	596,831	4,398	26,990
Old Hire Plan	<u>167,902</u>	<u>8,963</u>	<u>7,191</u>
Combined	<u>\$ (9,711,990)</u>	<u>\$ 7,511,979</u>	<u>\$ 10,158,960</u>

In the Statement of Net Position, all net pension liabilities have been aggregated and separately reported from the net pension asset in the amount of \$10,476,723.

Mountain View Fire Protection District

Notes to Financial Statements (continued)

December 31, 2022

9. Pensions (continued)

As of December 31, 2022, the deferred inflows and outflows of resources resulting from the combined pension plans are comprised as follows:

Deferred outflows of resources:	
Difference between actual and projected investment earnings	\$ 47,073
Difference between actual and expected experience	2,917,285
Changes in assumptions	1,497,723
Changes in proportionate share	1,412,401
Contributions received after measurement date	<u>1,637,497</u>
Total deferred outflows of resources	<u>\$ 7,511,979</u>
Deferred inflows of resources:	
Difference between actual and expected experience	\$ 8,351,556
Difference between actual and expected earnings	239,421
Changes in proportionate share	<u>1,567,983</u>
Total deferred inflows of resources	<u>\$10,158,960</u>

Deferred outflows of resources of \$1,637,497, related to contributions subsequent to the measurement date, will reduce the net pension liability in the subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense (income) as follows:

2023	\$ (1,194,653)
2024	(2,200,272)
2025	(1,297,965)
2026	(469,428)
2027	572,845
Thereafter	<u>304,995</u>
Total	\$ (4,284,478)

Volunteer Plan – Mountain View Fire

Plan Description

The District has established the Volunteer Firefighters' Pension Plan (the "Plan"), an agent multiple-employer Public Employee Retirement System (PERS) administered by the Fire and Police Pension Association of Colorado ("FPPA") for plan investment and administration only. The District's active volunteer firefighters participate in a non-contributing pension plan administered by a Board of Trustees, which includes District Board members and volunteer firefighters.

Mountain View Fire Protection District

Notes to Financial Statements (continued)

December 31, 2022

9. Pensions (continued)

At December 31, 2022, the District reported a net pension asset of \$170,696 for this Plan.

The net pension (asset) liability was measured as of December 31, 2021, and the total pension (asset) liability used to calculate the net pension (asset) liability was determined by an actuarial valuation as of January 1, 2021. Standard update procedures were used to roll forward the total pension liability to December 31, 2022.

For the year ended December 31, 2022, the District recognized pension income of (\$108,484). Plan membership as of January 1, 2021, was as follows:

Active members	0
Retirees and beneficiaries	67
Inactive, non-retired members	<u>9</u>
Total	76

Benefits Provided

Any firefighter who has both attained the age of 50 and completed 20 years of active service shall be eligible for a monthly pension. Pro rata pensions would apply to volunteers who reached 50 years of age and had between 10 and 20 years of service.

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 which extends beyond one year, shall be compensated in an amount determined by the Pension Board.

The Plan also provides for a lump-sum burial benefit upon the death of an active or retired firefighter. Spouses of deceased firefighters may receive benefits as authorized by State statute.

Funding Policy

The contributions are not actuarially determined. An actuary is used to determine the adequacy of contributions. The actuarial study as of January 1, 2021, indicated that the funding policy results in the expectation that the plan's assets will be able to fully pay for promised benefits through at least 2121. The projections in this report are strictly for the purpose of determining the GASB single discount rate and are different from a funding projection for the ongoing plan.

Total covered payroll for this plan for the measurement period ended December 31, 2021, was \$0-. For the measurement period ended December 31, 2021, the District contributions were \$17,449 towards meeting the unfunded liability. In addition, the State of Colorado contribution was \$50,536.

Mountain View Fire Protection District

Notes to Financial Statements (continued)

December 31, 2022

9. Pensions (continued)

Actuarial assumptions

An actuarial valuation is performed every two years to determine the pension benefit obligation. The latest available actuarial valuation was performed as of January 1, 2021. The measurement date was December 31, 2021. The following assumptions were used in computing the pension benefit obligation for this plan:

	Actuarially Determined Contributions
Actuarial Valuation Date	January 1, 2021
Actuarial Method	Entry Age Normal
Amortization Method	Level Dollar, Open
Amortization Period	20 years
Investment Rate of Return	7.00%
Asset Valuation Method	5-Year smoothed fair value
Retirement Age	50% per year of eligibility until 100% at age 65
Includes Inflation at	2.50%
Mortality	<p>Pre-retirement: 2006 central rates from the RP-2014 Employee Mortality Tables for males and females projected to 2018 using the MP-2017 projection scales, and then projected prospectively using the ultimate rates of the scale for all years, 50% multiplier for off-duty mortality.</p> <p>Post-retirement: 2006 central rates from the RP-2014 Annuitant Mortality Tables for males and females projected to 2018 using the MP-2017 projection scales, and then projected prospectively using the ultimate rates of the scale for all years.</p> <p>Disabled: 2006 central rates from the RP-2014 Disabled Mortality Tables for males and females projected to 2018 using the MP-2017 projection scales, and then projected prospectively using the ultimate rates of the scale for all years.</p>

Discount Rate

Projected benefit payments are required to be discounted to their actuarial present values using a Single Discount Rate that reflects (1) a long-term expected rate of return on pension plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the plan's projected fiduciary net position is not sufficient to pay benefits).

For the purpose of this valuation, the long-term expected rate of return on pension plan investments is 7.00%; the municipal bond rate is 1.84% (based on the weekly rate closest to but not later than the measurement date of the "state & local bonds" rate from Federal Reserve statistical release (H.15); and the resulting Single Discount Rate is 7.00%.

Mountain View Fire Protection District

Notes to Financial Statements (continued)

December 31, 2022

9. Pensions (continued)

Long-term Expected Return on Plan Assets

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 rates of return for each major asset class included in the pension plan's target asset allocation as of the measurement date are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Nominal Rate of Return
Global Public Equity	39%	8.23%
Long Short	8%	6.87%
Private Markets	26%	10.63%
Fixed Income	15%	9.26%
Absolute Return	10%	5.60%
Cash	2%	2.32%
Total	100%	

Sensitivity

The following presents the District's share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the District's share of the net pension liability would be if it were calculated using a discount rate this is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease (6.00%)	Current Rate (7.00%)	1% Increase (8.00%)
Net pension liability(asset)	\$42,494	(\$170,696)	(\$352,992)

Mountain View Fire Protection District

Notes to Financial Statements (continued)

December 31, 2022

9. Pensions (continued)

Volunteer Plan – Rocky Mountain Fire

Plan Description

The District assumed the net pension liability of the Rocky Mountain Fire Protection District plan effective January 1, 2021. The District has established the Volunteer Firefighters' Pension Plan (the "Plan"), an agent multiple-employer Public Employee Retirement System (PERS) administered by the Fire and Police Pension Association of Colorado ("FPPA") for plan investment and administration only. The District's active volunteer firefighters participate in a non-contributing pension plan administered by a Board of Trustees, which includes District Board members and volunteer firefighters. As of December 31, 2021, the Plan has 25 retirees and beneficiaries, 1 inactive -nonretired members, and no active members.

At December 31, 2022, the District reported a net pension liability of \$596,831 for this Plan. For the year ended December 31, 2022, the District recognized pension income of \$11,469.

The net pension liability was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2021. Standard update procedures were used to roll forward the total pension liability to December 31, 2022.

Benefits Provided

Any firefighter who has both attained the age of 50 and completed 20 years of active service shall be eligible for a monthly pension. Pro rata pensions would apply to volunteers who reached 50 years of age and had between 10 and 20 years of service. 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 which extends beyond one year, shall be compensated in an amount determined by the Pension Board.

The Plan also provides for a lump-sum burial benefit upon the death of an active or retired firefighter. Spouses of deceased firefighters may receive benefits as authorized by State statute.

Funding Policy

The contributions are not actuarially determined. An actuary is used to determine the adequacy of contributions. The actuarial valuation as of January 1, 2021, indicated that the funding policy results in the expectation that the plan's assets will be able to fully pay for promised benefits through at least 2024. The projections in this report are strictly for the purpose of determining the GASB single discount rate and are different from a funding projection for the ongoing plan.

Total covered payroll for this plan for the measurement period ended December 31, 2021 was \$-0-. For the measurement period ended December 31, 2021, the District contributions were \$9,000 towards meeting the unfunded liability. In addition, the State of Colorado contribution was \$--.

Mountain View Fire Protection District

Notes to Financial Statements (continued)

December 31, 2022

9. Pensions (continued)

Actuarial assumptions

An actuarial valuation is performed every two years to determine the pension benefit obligation. The latest available actuarial valuation was performed as of January 1, 2021. The measurement date was December 31, 2020.

The following assumptions were used in computing the pension benefit obligation for this plan:

	Actuarially Determined Contributions
Actuarial Valuation Date	January 1, 2021
Actuarial Method	Entry Age Normal
Amortization Method	Level Dollar, Open
Amortization Period	20 years
Investment Rate of Return	7.00%
Asset Valuation Method	5-Year smoothed fair value
Retirement Age	50% per year of eligibility until 100% at age 65
Includes Inflation at	2.50%
Mortality	<p>Pre-retirement: 2006 central rates from the RP-2014 Employee Mortality Tables for males and females projected to 2018 using the MP-2017 projection scales, and then projected prospectively using the ultimate rates of the scale for all years, 50% multiplier for off-duty mortality.</p> <p>Post-retirement: 2006 central rates from the RP-2014 Annuitant Mortality Tables for males and females projected to 2018 using the MP-2017 projection scales, and then projected prospectively using the ultimate rates of the scale for all years.</p> <p>Disabled: 2006 central rates from the RP-2014 Disabled Mortality Tables for males and females projected to 2018 using the MP-2017 projection scales, and then projected prospectively using the ultimate rates of the scale for all years.</p>

Discount Rate

Projected benefit payments are required to be discounted to their actuarial present values using a Single Discount Rate that reflects (1) a long-term expected rate of return on pension plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the plan's projected fiduciary net position is not sufficient to pay benefits).

For the purpose of this valuation, the long-term expected rate of return on pension plan investments is 7.00%; the municipal bond rate is 1.84% (based on the weekly rate closest to but not later than the measurement date of the "state & local bonds" rate from Federal Reserve statistical release (H.15)); and the resulting Single Discount Rate is 2.30%.

Mountain View Fire Protection District

Notes to Financial Statements (continued)

December 31, 2022

9. Pensions (continued)

Long-term Expected Return on Plan Assets

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 rates of return for each major asset class included in the pension plan's target asset allocation as of the measurement date are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Nominal Rate of Return
Global Public Equity	39%	8.23%
Long Short	8%	6.87%
Private Markets	26%	10.63%
Fixed Income	15%	9.25%
Absolute Return	10%	5.60%
Cash	2%	2.32%
Total	100%	

Sensitivity

The following presents the District's share of the net pension liability calculated using the discount rate of 2.30 percent, as well as what the District's share of the net pension liability would be if it were calculated using a discount rate this is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease (1.30%)	Current Rate (2.30%)	1% Increase (3.30%)
Net pension liability	\$ 701,056	\$596,831	\$511,356

"Old Hire" Employee Plan – Mountain View Fire Plan Description

The District's paid employees, hired prior to associating with FPPA, participate in a contributing pension plan administered by the Board of Trustees. As of the measurement date, there were no active paid firefighters, and one retired paid firefighter receiving monthly pension benefits from the plan.

Mountain View Fire Protection District

Notes to Financial Statements (continued)

December 31, 2022

9. Pensions (continued)

At December 31, 2022, the District reported a net pension liability of \$167,902 for this Plan.

The net pension liability was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2022. Standard update procedures were used to roll forward the total pension liability to December 31, 2022.

For the year ended December 31, 2022, the District recognized pension expense of \$61,244.

Benefits Provided

Participants are eligible for retirement benefits upon reaching age 50 with 20 or more years of credit service, including partial credit for volunteer service. Retirement benefits are equal to 50% of the amount of the retiree's monthly regular salary as of the date of retirement plus, if the Board of Trustees authorizes such additional benefits, 50% of any increase in salary and longevity or additional pay based on length of service granted during the period of retirement to the rank occupied by the retiree. These benefits are established by State statute.

Funding Policy

The actuarial valuation as of January 1, 2022, indicated that the funding policy results in the expectation that the plan's assets will be able to fully pay for promised benefits through at least 2120. The projections in this report are strictly for the purpose of determining the GASB single discount rate and are different from a funding projection for the ongoing plan.

Total covered payroll for this plan for the measurement period ended December 31, 2021 was \$-0-. For the measurement period ended December 31, 2021, the District contributions were \$20,800 towards meeting the unfunded liability.

Actuarial assumptions

An actuarial valuation is performed every two years to determine the pension benefit obligation. The latest available actuarial valuation was performed as of January 1, 2022. The measurement date was December 31, 2021. The following assumptions were used in computing the pension benefit obligation for this plan:

Mountain View Fire Protection District

Notes to Financial Statements (continued)

December 31, 2022

9. Pensions (continued)

	Actuarially Determined Contributions
Actuarial Valuation Date	January 1, 2020
Actuarial Method	Entry Age Normal
Amortization Method	Level Dollar, Open
Amortization Period	20 years
Investment Rate of Return	4.50%
Asset Valuation Method	5-Year smoothed fair value
Retirement Age	Any remaining actives are assumed to retire immediately
Includes Inflation at	2.50%
Mortality	<p>Post-retirement: For ages less than 55, RP-2014 Mortality Tables for Blue Collar Employees. For ages 65 and older, RP-2014 Mortality Tables for Blue Collar Healthy Annuitants. For ages 55 through 64, a blend of the previous tables. All tables are projected with Scale BB.</p> <p>Disabled (pre-1980): Post-retirement rates set forward for three years</p>

Discount Rate

Projected benefit payments are required to be discounted to their actuarial present values using a Single Discount Rate that reflects (1) a long-term expected rate of return on pension plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the plan's projected fiduciary net position is not sufficient to pay benefits).

For the purpose of this valuation, the long-term expected rate of return on pension plan investments is 4.50%; the municipal bond rate is 1.84% (based on the weekly rate closest to but not later than the measurement date of the "state & local bonds" rate from Federal Reserve statistical release (H.15)); and the resulting Single Discount Rate is 4.50%.

Long-term Expected Return on Plan Assets

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 rates of return for each major asset class included in the pension plan's target asset allocation as of the valuation date are summarized in the following table:

Mountain View Fire Protection District

Notes to Financial Statements (continued)

December 31, 2022

9. Pensions (continued)

Asset Class	Target Allocation	Long-Term Expected Nominal Rate of Return
Global Public Equity	10%	7.80%
Long Short	0%	6.90%
Private Capital	0%	10.5%
Fixed Income	80%	5.80%
Absolute Return	0%	5.60%
Cash	10%	0.10%
Total	100%	

Sensitivity

The following presents the District's share of the net pension liability calculated using the discount rate of 4.5 percent, as well as what the District's share of the net pension liability would be if it were calculated using a discount rate this is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease (3.50%)	Current Rate (4.50%)	1% Increase (5.50%)
Net pension liability	\$180,730	\$ 167,902	\$156,029

FPPA Statewide Defined Benefit Plan

Plan Description

The District contributes to the Statewide Defined Benefit Plan, cost-sharing multiple-employer defined benefit pension plan administered by the Colorado Fire and Police Pension Association (FPPA). The Statewide Defined Benefit Plan ("SWDB") provides retirement benefits for members and beneficiaries. Colorado statutes assign the authority to establish benefit provisions to the state legislature.

The Statewide Defined Benefit Plan covers substantially all full-time employees of participating fire or police departments in Colorado hired on or after April 8, 1978 (New Hires), provided that they are not already covered by a statutorily exempt plan. As of August 1, 2003, the Plan may include clerical and other personnel from fire districts whose services are auxiliary to fire protection. The Plan became effective January 1, 1980.

The Plan is administered by the Fire and Police Association of Colorado (FPPA). FPPA issues a publicly available annual comprehensive financial report that can be obtained on FPPA's website at <http://www.FPPAco.org>.

Mountain View Fire Protection District

Notes to Financial Statements (continued)

December 31, 2022

9. Pensions (continued)

The financial statements of the Statewide Defined Benefit Plan are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. The Plan investments are presented at fair value except for short-term investments, which are recorded at cost, which approximates fair value.

At December 31, 2022, the District reported a net pension asset of \$10,163,386 for this Plan.

The net pension asset was measured as of December 31, 2021, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of January 1, 2022. Standard update procedures were used to roll forward the total pension liability to December 31, 2022.

For the year ended December 31, 2022, the District recognized pension income of (\$1,344,117).

Benefits Provided:

A member is eligible for a normal retirement pension once the member has completed twenty-five years of credited service and has attained the age of 55. Effective January 1, 2021, a member may also qualify for a normal retirement pension if the member's combined years of service and age equals at least 80, with a minimum age of 50 (Rule of 80).

The annual normal retirement benefit is 2 percent of the average of the member's highest three years' pensionable earnings for each year of credited service up to ten years, plus 2.5 percent for each year of service thereafter. The benefit earned prior to January 1, 2007 for members of affiliated Social Security employers will be reduced by the amount of Social Security income payable to the member annually. Effective January 1, 2007, members covered under Statewide Defined Benefit Social Security Component will receive half the benefit when compared to the Statewide Defined Benefit Plan. Benefit adjustments paid to retired members are evaluated annually and may be re-determined every October 1. The amount of any increase is based on the Board's discretion and can range from 0 to the higher of 3 percent or the Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W).

A member is eligible for an early retirement after completion of 30 years of service or attainment of age 50 with at least five years of credited service. The early retirement benefit equals the normal retirement benefit reduced on an actuarially equivalent basis. Upon termination, an employee may elect to have member contributions, along with 5 percent as interest, returned as a lump sum distribution. Alternatively, a member with at least five years of accredited service may leave contributions with the Plan and remain eligible for a retirement pension at age 55 equal to 2 percent of the member's average highest three years' pensionable earnings for each year of credited service up to ten years, plus 2.5 percent for each year of service thereafter.

Mountain View Fire Protection District

Notes to Financial Statements (continued)

December 31, 2022

9. Pensions (continued)

Contributions

Contribution rates for employers and members may be increased equally by the FPPA Board of Directors upon approval through an election by both the employers and members.

In 2014, the members elected to increase the member contribution rate to the SWDB plan beginning in 2015. Member contribution rates will increase 0.5 percent annually through 2022 to a total of 12 percent of pensionable earnings. Employer contribution rates will increase 0.5 percent annually beginning in 2021 through 2030 to a total of 13 percent of pensionable earnings. In 2021, members of the SWDB plan and their employers are contributing at the rate 11.5 percent and 8.5 percent, respectively, of pensionable earnings for a total contribution rate of 20.0 percent.

For the year ended December 31, 2022, covered employees contributed \$1,833,771 on a base salary of \$15,257,118. The District contributed an additional \$1,375,232 to the plan on the covered employees' behalf.

Actuarial assumptions

The total pension liability and actuarially determined contributions as of the measurement date was determined using the following actuarial assumptions, applied to all periods included in the measurement for the fiscal year ending December 31, 2021. The valuations used the following actuarial assumptions and other inputs:

	Total Pension Liability	Actuarial Determined Contributions
Actuarial Valuation Date	January 1, 2022	January 1, 2021
Actuarial Method	Entry Age Normal	Entry Age Normal
Amortization Method	N/A	Level % of Payroll, Open
Amortization Period	N/A	30 years
Long-Term Investment Rate of Return	7.0%g	7.0%
Projected Salary Increases	4.25% - 11.25%	4.25% - 11.25%
Cost of Living Adjustments	0%	0%
Includes Inflation at	2.5%	2.5%

Mountain View Fire Protection District

Notes to Financial Statements (continued)

December 31, 2022

9. Pensions (continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.0 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 Board's funding policy, which establishes the contractually required rates under Colorado statutes. Based on those assumptions, the SWDB 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.

Projected benefit payments are required to be discounted to their actuarial present values using a single discount rate that reflects (1) a long-term expected rate of return on pension plan investments (to the extent that the plan's fiduciary net position is projected to be sufficient to pay benefits) and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the plan's projected fiduciary net position is not sufficient to pay benefits).

For the purpose of this valuation, the expected rate of return on pension plan investments is 7.00 percent; the municipal bond rate is 1.84 percent (based on the weekly rate closest to but not later than the measurement date of the "state & local bonds" rate from Federal Reserve statistical release (H.15)); and the resulting single discount rate is 7.00 percent.

Long-term Expected Return on Plan Assets

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 (assumed at 2.5 percent). Best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Rate of Return
Global Equity	39.0%	8.23%
Equity Long/Short	8.0%	6.87%
Private Markets	26.0%	10.63%
Fixed Income	15.0%	9.26%
Absolute Return	10.0%	5.60%
Cash	2.0%	2.32%
Total	100.0%	

Mountain View Fire Protection District

Notes to Financial Statements (continued)

December 31, 2022

9. Pensions (continued)

Sensitivity: The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the District's proportionate share of the net pension asset (liability) would be if it were calculated using a discount rate this is 1-percentage-point lower or 1-percentage-point higher than the current rate.

The net pension liability (asset) is impacted by a change in the discount rate as follows:

	1% Decrease (6.00%)	Current Rate (7.00%)	1% Increase (8.00%)
Net pension liability (asset)	\$ (74,736,029)	\$ (541,933,763)	\$ (928,981,070)

Administrative Personnel Plan

Plan Description

The District participates in the Local Government Division Trust Fund (LGDTF), a cost-sharing multiple-employer defined benefit pension plan administered by the Public Employees' Retirement Association of Colorado (PERA). The net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, information about the fiduciary net position (FNP) and additions to/deductions from the FNP of the LGDTF have been determined using the economic resources measurement focus and the accrual basis of accounting. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Pension Liabilities and Pension Expense

At December 31, 2021, the District reported \$142,641 for its proportionate share of the net pension asset. The net pension asset for the LGDTF was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020. Standard update procedures were used to roll-forward the total pension liability to December 31, 2021. The District's proportion of the net pension liability was Districts' based on the District's contributions to the LGDTF for the calendar year 2021 relative to the total contributions of participating employers.

Mountain View Fire Protection District's proportion of the net pension asset was based on the District's contributions to the LGDTF for the calendar year 2021 relative to the total contributions of participating employers to the LGDTF. At December 31, 2021, the District's proportion was 0.16 percent, which was an increase of 0.0155% from its proportion measured as of December 31, 2020. For the year ended December 31, 2022, the District recognized pension income of \$252,563.

Mountain View Fire Protection District

Notes to Financial Statements (continued)

December 31, 2022

9. Pensions (continued)

Benefits provided

PERA provides retirement, disability, and survivor benefits. Retirement benefits are determined by the amount of service credit earned and/or purchased, highest average salary, the benefit structure(s) under which the member retires, the benefit option selected at retirement, and age at retirement. Retirement eligibility is specified in tables set forth at C.R.S. § 24-51-602, 604, 1713, and 1714.

The lifetime retirement benefit for all eligible retiring employees under the PERA benefit structure is the greater of the:

- Highest average salary multiplied by 2.5 percent and then multiplied by years of service credit.
- The value of the retiring employee's member contribution account plus a 100 percent match on eligible amounts as of the retirement date. This amount is then annuitized into a monthly benefit based on life expectancy and other actuarial factors.

In all cases the service retirement benefit is limited to 100 percent of highest average salary and also cannot exceed the maximum benefit allowed by federal Internal Revenue Code.

Members may elect to withdraw their member contribution accounts upon termination of employment with all PERA employers; waiving rights to any lifetime retirement benefits earned. If eligible, the member may receive a match of either 50% or 100% on eligible amounts depending on when contributions were remitted to PERA, the date employment was terminated, whether 5 years of service credit has been obtained and the benefit structure under which contributions were made.

Upon meeting certain criteria, benefit recipients who elect to receive a lifetime retirement benefit generally receive post-retirement cost-of-living adjustments, referred to as annual increases in the C.R.S. Subject to the automatic adjustment provision (AAP) under C.R.S. § 24-51-413, eligible benefit recipients under the PERA benefit structure who began membership before January 1, 2007, and all eligible benefit recipients of the DPS benefit structure will receive the maximum annual increase (AI) or AI cap of 1.00% unless adjusted by the AAP. Eligible benefit recipients under the PERA benefit structure who began membership on or after January 1, 2007, will receive the lesser of an annual increase of the 1.00% AI cap or the average increase of the Consumer Price Index for Urban Wage Earners and Clerical Workers for the prior calendar year, not to exceed a determined increase that would exhaust 10% of PERA's Annual Increase Reserve (AIR) for the LGDTF. The AAP may raise or lower the aforementioned AI cap by up to 0.25% based on the parameters specified in C.R.S. § 24-51-413.

Mountain View Fire Protection District
Notes to Financial Statements (continued)
December 31, 2022

9. Pensions (continued)

Disability benefits are available for eligible employees once they reach five years of earned service credit and are determined to meet the definition of disability. The disability benefit amount is based on the lifetime retirement benefit formula(s) shown above considering a minimum 20 years of service credit, if deemed disabled.

Survivor benefits are determined by several factors, which include the amount of earned service credit, highest average salary of the deceased, the benefit structure(s) under which service credit was obtained, and the qualified survivor(s) who will receive the benefits.

Contributions

Eligible employees of the District and the State are required to contribute to the LGDTF at a rate set by Colorado statute. The contribution requirements for the LGDTF are established under C.R.S. § 24-51-401, *et seq.* and § 24-51-413. Employee contribution rates for the period of January 1, 2022 through December 31, 2022 summarized in the table below:

	January 1, 2022 Through June 30, 2022	July 1, 2022 Through December 31, 2022
Employee contribution (all employees other than State	8.50%	9.00%

**Contribution rates for the LGDTF are expressed as a percentage of salary as defined in C.R.S. § 24-51-101(42). The employer contribution requirements for all employees other than State Troopers are summarized in the table below:

Mountain View Fire Protection District

Notes to Financial Statements (continued)

December 31, 2022

9. Pensions (continued)

The employer contribution requirements for all employees other than State Troopers are summarized in the table below:

	January 1, 2022 Through June 30, 2022	July 1, 2022 Through December 31, 2022
Employer contribution rate	10.50%	11.00%
Amount of employer contribution apportioned to the Health Care Trust Fund as specified in C.R.S. § 24-51-208(1)(f)	(1.02)%	(1.02)%
Amount apportioned to the LGDTF	9.48%	9.98%
Amortization Equalization Disbursement (AED) as specified in C.R.S. § 24-51-411	2.20%	2.20%
Supplemental Amortization Equalization Disbursement (SAED) as specified in C.R.S. § 24-51-411	1.50%	1.50%
Defined Contribution Supplement as specified in C.R.S. § 24-51-415	0.03%	0.03%
Total employer contribution rate to the LGDTF	13.21%	13.71%

Employer contributions are recognized by the LGDTF in the period in which the compensation becomes payable to the member and the District is statutorily committed to pay the contributions to the LGDTF. Employer contributions recognized by the LGDTF from the District were \$170,936 for the year ended December 31, 2022.

Actuarial assumptions. The TPL in the December 31, 2021, actuarial valuation was determined using the following actuarial cost method, actuarial assumptions, and other inputs:

Mountain View Fire Protection District

Notes to Financial Statements (continued)

December 31, 2022

9. Pensions (continued)

Actuarial cost method	Entry age
Price inflation	2.30%
Real wage growth	0.70%
Wage inflation	3.00%
Salary increases, including wage inflation	3.20%–11.30%
Long-term investment rate of return, net of pension plan investment expenses, including price inflation	7.25%
Discount rate	7.25%
Post-retirement benefit increases:	
PERA benefit structure hired prior to 1/1/	1.00%
PERA benefit structure hired after 12/31/06 ¹	Financed by the AIR

¹ Post-retirement benefit increases are provided by the AIR, accounted separately within each Division Trust Fund, and subject to moneys being available; therefore, liabilities related to increases for members of these benefit tiers can never exceed available assets.

The TPL as of December 31, 2021, includes the anticipated adjustments to contribution rates and the AI cap, resulting from the 2020 AAP assessment, statutorily recognized July 1, 2021, and effective July 1, 2022.

The mortality tables described below are generational mortality tables developed on a benefit-weighted basis.

Pre-retirement mortality assumptions for members other than State Troopers were based upon the PubG-2010 Employee Table with generational projection using scale MP-2019.

Post-retirement non-disabled mortality assumptions for members other than State Troopers were based upon the PubG-2010 Healthy Retiree Table, adjusted as follows:

- **Males:** 94% of the rates prior to age 80 and 90% of the rates for ages 80 and older, with generational projection using scale MP-2019.
- **Females:** 87% of the rates prior to age 80 and 107% of the rates for ages 80 and older, with generational projection using scale MP-2019.

Post-retirement non-disabled mortality assumptions for State Troopers were based upon the unadjusted PubS-2010 Healthy Retiree Table, with generational projection using scale MP-2019.

Mountain View Fire Protection District

Notes to Financial Statements (continued)

December 31, 2022

9. Pensions (continued)

Post-retirement non-disabled beneficiary mortality assumptions were based upon the Pub-2010 Contingent Survivor Table, adjusted as follows:

- **Males:** 97% of the rates for all ages, with generational projection using scale MP-2019.
- **Females:** 105% of the rates for all ages, with generational projection using scale MP-2019.

Disabled mortality assumptions for members other than State Troopers were based upon the PubNS-2010 Disabled Retiree Table using 99% of the rates for all ages with generational projection using scale MP-2019.

The actuarial assumptions used in the December 31, 2020, valuation were based on the results of the 2020 experience analysis for the period January 1, 2016, through December 31, 2019, and were reviewed and adopted by the PERA Board at their November 20, 2020, meeting.

Discount rate

The discount rate used to measure the total pension liability was 7.25 percent. The projection of cash flows used to determine the discount rate applied the actuarial cost method and assumptions shown above. In addition, the following methods and assumptions were used in the projection of cash flows:

- Total covered payroll for the initial projection year consists of the covered payroll of the active membership present on the valuation date and the covered payroll of future plan members assumed to be hired during the year. In subsequent projection years, total covered payroll was assumed to increase annually at a rate of 3.00%.
- Employee contributions were assumed to be made at the member contribution rates in effect for each year, including the required adjustments resulting from the 2018 AAP assessment, and the additional 0.50% resulting from the 2020 AAP assessment, statutorily recognized July 1, 2021, and effective July 1, 2022. Employee contributions for future plan members were used to reduce the estimated amount of total service costs for future plan members.

Mountain View Fire Protection District

Notes to Financial Statements (continued)

December 31, 2022

9. Pensions (continued)

- Employer contributions were assumed to be made at rates equal to the fixed statutory rates specified in law for each year, including the required adjustments resulting from the 2018 AAP assessment, and the additional 0.50% resulting from the 2020 AAP assessment, statutorily recognized July 1, 2021, and effective July 1, 2022. Employer contributions also include current and estimated future AED and SAED, until the actuarial value funding ratio reaches 103%, at which point the AED and SAED will each drop 0.50% every year until they are zero. Additionally, estimated employer contributions reflect reductions for the funding of the AIR and retiree health care benefits. For future plan members, employer contributions were further reduced by the estimated amount of total service costs for future plan members not financed by their member contributions.
- Employer contributions and the amount of total service costs for future plan members were based upon a process to estimate future actuarially determined contributions assuming an analogous future plan member growth rate.
- The AIR balance was excluded from the initial FNP, as, per statute, AIR amounts cannot be used to pay benefits until transferred to either the retirement benefits reserve or the survivor benefits reserve, as appropriate. AIR transfers to the FNP and the subsequent AIR benefit payments were estimated and included in the projections.
- The projected benefit payments reflect the lowered AI cap, from 1.25% to 1.00%, resulting from the 2020 AAP assessment, statutorily recognized July 1, 2021, and effective July 1, 2022.
- Benefit payments and contributions were assumed to be made at the middle of the year.

Based on the above assumptions and methods, the LGDTF's FNP was projected to be available to make all projected future benefit payments of current members. Therefore, the long-term expected rate of return of 7.25% on pension plan investments was applied to all periods of projected benefit payments to determine the TPL. The discount rate determination does not use the municipal bond index rate, and therefore, the discount rate is 7.25%. There was no change in the discount rate from the prior measurement date.

Long-term Expected Return on Plan Assets

The long-term expected return on plan assets is reviewed as part of regular experience studies prepared every four to five years for PERA. Recently this assumption has been reviewed more frequently. The most recent analyses were outlined in the Experience Study report dated October 28, 2020.

Mountain View Fire Protection District

Notes to Financial Statements (continued)

December 31, 2022

9. Pensions (continued)

Several factors are considered in evaluating the long-term rate of return assumption, including long-term historical data, estimates inherent in current market data, and a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected return, net of investment expense and inflation) were developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentages and then adding expected inflation.

The PERA Board first adopted the 7.25 percent long-term expected rate of return as of November 18, 2016. Following an asset/liability study, the Board reaffirmed the assumed rate of return at the Board's November 15, 2019, meeting, to be effective January 1, 2020. As of the most recent reaffirmation of the long-term rate of return, the target asset allocation and best estimates of geometric real rates of return for each major asset class are summarized in the table as follows:

Asset Class	Target Allocation	30 Year Expected Geometric Real Rate of Return
Global Equity	54.00%	5.60%
Fixed Income	23.00%	1.30%
Private Equity	8.50%	7.10%
Real Estate	8.50%	4.40%
Alternatives ¹	6.00%	4.70%
Total	100.00%	

¹ The Opportunity Fund's name changed to Alternatives, effective January 1, 2020.

In setting the long-term expected rate of return, projections employed to model future returns provide a range of expected long-term returns that, including expected inflation, ultimately support a long-term expected nominal rate of return assumption of 7.25 percent.

Sensitivity

The following presents the proportionate share of the net pension liability calculated using the discount rate of 7.25 percent, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25 percent) or 1-percentage-point higher (8.25 percent) than the current rate: (in '000's)

	1% Decrease (6.25%)	Current Rate (7.25%)	1% Increase (8.25%)
Net pension liability	\$ 978,029	\$ (142,641)	\$ (1,080,032)

Mountain View Fire Protection District

Notes to Financial Statements (continued)

December 31, 2022

10. Other Post-Employment Benefits

Summary of Significant Accounting Policies OPEB

Mountain View Fire Protection District participates in the Health Care Trust Fund (HCTF), a cost-sharing multiple-employer defined benefit OPEB fund administered by the Public Employees' Retirement Association of Colorado ("PERA"). The net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, OPEB expense, information about the fiduciary net position and additions to/deductions from the fiduciary net position of the HCTF have been determined using the economic resources measurement focus and the accrual basis of accounting. For this purpose, benefits paid on behalf of health care participants are recognized when due and/or payable in accordance with the benefit terms. Investments are reported at fair value.

General Information about the OPEB Plan

Eligible employees of Mountain View Fire Protection District are provided with OPEB through the HCTF—a cost-sharing multiple-employer defined benefit OPEB plan administered by PERA. The HCTF is established under Title 24, Article 51, Part 12 of the Colorado Revised Statutes (C.R.S.), as amended. Colorado State law provisions may be amended from time to time by the Colorado General Assembly. Title 24, Article 51, Part 12 of the C.R.S., as amended, sets forth a framework that grants authority to the PERA Board to contract, self-insure, and authorize disbursements necessary in order to carry out the purposes of the PERACare program, including the administration of the premium subsidies. Colorado State law provisions may be amended from time to time by the Colorado General Assembly. PERA issues a publicly available comprehensive annual financial report that can be obtained at www.copera.org/investments/pera-financial-reports.

Benefits provided

The HCTF provides a health care premium subsidy to eligible participating PERA benefit recipients and retirees who choose to enroll in one of the PERA health care plans, however, the subsidy is not available if only enrolled in the dental and/or vision plan(s). The health care premium subsidy is based upon the benefit structure under which the member retires and the member's years of service credit. The basis for the premium subsidy funded by each trust fund is the percentage of the member contribution account balance from each division as it relates to the total member contribution account balance from which the retirement benefit is paid.

C.R.S. § 24-51-1202 et seq. specifies the eligibility for enrollment in the health care plans offered by PERA and the amount of the premium subsidy. The law governing a benefit recipient's eligibility for the subsidy and the amount of the subsidy differs slightly depending under which benefit structure the benefits are calculated. All benefit recipients under the PERA benefit structure and all retirees under the DPS benefit structure are eligible for a premium subsidy, if enrolled in a health care plan under PERACare.

Mountain View Fire Protection District

Notes to Financial Statements (continued)

December 31, 2022

10. Other Post-Employment Benefits

Enrollment in the PERACare is voluntary and is available to benefit recipients and their eligible dependents, certain surviving spouses, and divorced spouses and guardians, among others. Eligible benefit recipients may enroll into the program upon retirement, upon the occurrence of certain life events, or on an annual basis during an open enrollment period.

Benefits

The maximum service-based premium subsidy is \$230 per month for benefit recipients who are under 65 years of age and who are not entitled to Medicare; the maximum service-based subsidy is \$115 per month for benefit recipients who are 65 years of age or older or who are under 65 years of age and entitled to Medicare. The basis for the maximum service-based subsidy, in each case, is for benefit recipients with retirement benefits based on 20 or more years of service credit. There is a 5 percent reduction in the subsidy for each year less than 20. The benefit recipient pays the remaining portion of the premium to the extent the subsidy does not cover the entire amount.

For benefit recipients who have not participated in Social Security and who are not otherwise eligible for premium-free Medicare Part A for hospital-related services, C.R.S. § 24-51-1206(4) provides an additional subsidy. According to the statute, PERA cannot charge premiums to benefit recipients without Medicare Part A that are greater than premiums charged to benefit recipients with Part A for the same plan option, coverage level, and service credit. Currently, for each individual PERACare enrollee, the total premium for Medicare coverage is determined assuming plan participants have both Medicare Part A and Part B and the difference in premium cost is paid by the HCTF.

Contributions

Pursuant to Title 24, Article 51, Section 208(1)(f) of the C.R.S., as amended, certain contributions are apportioned to the HCTF. PERA-affiliated employers of the State, School, Local Government, and Judicial Divisions are required to contribute at a rate of 1.02 percent of PERA-includable salary into the HCTF.

Employer contributions are recognized by the HCTF in the period in which the compensation becomes payable to the member and Mountain View Fire Protection District is statutorily committed to pay the contributions. Employer contributions recognized by the HCTF from Mountain View Fire Protection District were \$12,627 for the year ended December 31, 2021.

Mountain View Fire Protection District

Notes to Financial Statements (continued)

December 31, 2022

10. Other Post-Employment Benefits (continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At December 31, 2022, Mountain View Fire Protection District reported a liability of \$111,525 for its proportionate share of the net OPEB liability. The net OPEB liability for the HCTF was measured as of December 31, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2020.

Mountain View Fire Protection District's proportion of the net OPEB liability was based on the District's contributions to the HCTF for the calendar year 2020 relative to the total contributions of participating employers to the HCTF. At December 31, 2020, Mountain View Fire Protection District's proportion was 0.011% percent, which was an increase of 0.00047% from its proportion measured as of December 31, 2019. Standard update procedures were used to roll-forward the TOL to December 31, 2021. The District proportion of the net OPEB liability was based on District's contributions to the HCTF for the calendar year 2021 relative to the total contributions of participating employers to the HCTF.

At December 31, 2021, the District's proportion was 0.013%, which was a decrease of 0.0003% from its proportion measured as of December 31, 2020.

For the year ended December 31, 2022, Mountain View Fire Protection District recognized OPEB expense \$570. At December 31, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 170	\$ 26,444
Changes in assumptions or other inputs	2,309	6,050
Net difference between projected and actual earnings on plan investments	-	6,903
Change in proportionate share	13,135	-
Contributions after the measurement date	<u>12,954</u>	<u>-</u>
Total	<u>\$ 28,568</u>	<u>\$ 39,397</u>

Mountain View Fire Protection District

Notes to Financial Statements (continued)

December 31, 2022

10. Other Post-Employment Benefits (continued)

\$12,954 reported as deferred outflows of resources related to OPEB, resulting from contributions after the measurement date, will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

2023	\$ (9,172)
2024	(10,095)
2025	(5,883)
2026	(963)
2027	1,954
Thereafter	<u>377</u>
Total	\$(23,783)

Actuarial assumptions

The total OPEB liability in the December 31, 2020 actuarial valuation was determined using the following actuarial cost method, actuarial assumptions and other inputs:

Actuarial cost method	Entry age
Price inflation	2.30 percent
Real wage growth	0.70 percent
Wage inflation	3.00 percent
Salary increases, including wage inflation	3.20%-11.30%
Long-term investment rate of return, net of OPEB plan investment expenses, including price inflation	7.25 percent
Discount rate	7.25 percent
Health care cost trend rates	
PERA benefit structure:	
Service-based premium subsidy	0.00 percent
PERACare Medicare plans	4.50% for 2021, 6.00% in 2022 gradually decreasing to 4.50 percent in 2029
Medicare Part A premiums	3.75% for 2021, gradually rising to 4.50 percent in 2029

Calculations are based on the benefits provided under the terms of the substantive plan in effect at the time of each actuarial valuation and on the pattern of sharing of costs between employers of each fund to that point.

Mountain View Fire Protection District

Notes to Financial Statements (continued)

December 31, 2022

10. Other Post-Employment Benefits (continued)

In determining the additional liability for PERACare enrollees who are age 65 or older and who are not eligible for premium-free Medicare Part A in the December 31, 2020, valuation, the following monthly costs/premiums (actual dollars) are assumed for 2021 for the PERA Benefit Structure:

Medicare Plan	Initial Costs for Members without Medicare Part A		
	Monthly Cost	Monthly Premium	Monthly Cost Adjusted to
Medicare Advantage/Self-Insured Rx	\$633	\$230	\$591
Kaiser Permanente Medicare Advantage HMO	596	199	562

The 2021 Medicare Part A premium is \$471 (actual dollars) per month.

All costs are subject to the health care cost trend rates, as discussed below.

Health care cost trend rates reflect the change in per capita health costs over time due to factors such as medical inflation, utilization, plan design, and technology improvements. For the PERA benefit structure, health care cost trend rates are needed to project the future costs associated with providing benefits to those PERACare enrollees not eligible for premium-free Medicare Part A.

Health care cost trend rates for the PERA benefit structure are based on published annual health care inflation surveys in conjunction with actual plan experience (if credible), building block models and industry methods developed by health plan actuaries and administrators. In addition, projected trends for the Federal Hospital Insurance Trust Fund (Medicare Part A premiums) provided by the Centers for Medicare & Medicaid Services are referenced in the development of these rates. Effective December 31, 2020, the health care cost trend rates for Medicare Part A premiums were revised to reflect the current expectation of future increases in rates of inflation applicable to Medicare Part A premiums. The PERA benefit structure health care cost trend rates used to measure the TOL are summarized in the table below:

Mountain View Fire Protection District

Notes to Financial Statements (continued)

December 31, 2022

10. Other Post-Employment Benefits (continued)

Year	PERACare Medicare Plans	Medicare Part A Premiums
2021	4.50%	3.75%
2022	6.00%	3.75%
2023	5.80%	4.00%
2024	5.60%	4.00%
2025	5.40%	4.00%
2026	5.10%	4.25%
2027	4.90%	4.25%
2028	4.70%	4.25%
2029+	4.50%	4.50%

Mortality assumptions used in the December 31, 2020, valuation for the determination of the total pension liability for each of the Division Trust Funds as shown below, reflect generational mortality and were applied, as applicable, in the determination of the TOL for the HCTF, but developed using a headcount-weighted basis. Affiliated employers of the State, School, Local Government and Judicial Divisions participate in the HCTF.

Pre-retirement mortality assumptions for the State and Local Government Divisions (members other than State Troopers) were based upon the PubG-2010 Employee Table with generational projection using scale MP-2019.

Post-retirement non-disabled mortality assumptions for the State and Local Government Divisions (members other than State Troopers) were based upon the PubG-2010 Healthy Retiree Table, adjusted as follows:

- **Males:** 94% of the rates prior to age 80 and 90% of the rates for ages 80 and older, with generational projection using scale MP-2019.
- **Females:** 87% of the rates prior to age 80 and 107% of the rates for ages 80 and older, with generational projection using scale MP-2019.

Post-retirement non-disabled beneficiary mortality assumptions were based upon the Pub-2010 Contingent Survivor Table, adjusted as follows:

- **Males:** 97% of the rates for all ages, with generational projection using scale MP-2019.
- **Females:** 105% of the rates for all ages, with generational projection using scale MP-2019.

Mountain View Fire Protection District

Notes to Financial Statements (continued)

December 31, 2022

10. Other Post-Employment Benefits (continued)

Actuarial assumptions pertaining to per capita health care costs and their related trend rates are analyzed and updated annually by PERA Board's actuary, as discussed above.

The actuarial assumptions used in the December 31, 2020, valuation were based on the results of the 2020 experience analysis for the period January 1, 2016, through December 31, 2019, and were reviewed and adopted by the PERA Board at their November 20, 2020, meeting.

The long-term expected return on plan assets is reviewed as part of regular experience studies prepared every four to five years for PERA. Recently this assumption has been reviewed more frequently. The most recent analyses were outlined in the Experience Study report dated October 28, 2020.

Several factors are considered in evaluating the long-term rate of return assumption, including long-term historical data, estimates inherent in current market data, and a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected return, net of investment expense and inflation) were developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentages and then adding expected inflation.

As of the most recent reaffirmation of the long-term rate of return, the target asset allocation and best estimates of geometric real rates of return for each major asset class are summarized in the table as follows:

Asset Class	Target Allocation	30 Year Expected Geometric Real Rate of Return
Global Equity	54.00 %	5.60%
Fixed Income	23.00 %	1.30%
Private Equity	8.50 %	7.10%
Real Estate	8.50 %	4.40%
Alternatives	6.00 %	4.70%
Total	100.00 %	

Mountain View Fire Protection District

Notes to Financial Statements (continued)

December 31, 2022

10. Other Post-Employment Benefits (continued)

Note: In setting the long-term expected rate of return, projections employed to model future returns provide a range of expected long-term returns that, including expected inflation, ultimately support a long-term expected nominal rate of return assumption of 7.25%.

Sensitivity of the District's proportionate share of the net OPEB liability to changes in the Health Care Cost Trend Rates.

The following presents the net OPEB liability using the current health care cost trend rates applicable to the PERA benefit structure, as well as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rates:

	1% Decrease in Trend Rates	Current Trend Rates	1% Increase in Trend Rates
Initial PERACare Medicare	3.50%	4.50%	5.50%
Ultimate PERACare Medicare	3.50%	4.50%	5.50%
Initial Medicare Part A trend	2.75%	3.75%	4.75%
Ultimate Medicare Part A	3.50%	4.50%	5.50%
Net OPEB Liability	\$108,323	\$111,525	\$115,235

Discount rate. The discount rate used to measure the TOL was 7.25%. The projection of cash flows used to determine the discount rate applied the actuarial cost method and assumptions shown above. In addition, the following methods and assumptions were used in the projection of cash flows:

- Updated health care cost trend rates for Medicare Part A premiums as of the December 31, 2021, measurement date.
- Total covered payroll for the initial projection year consists of the covered payroll of the active membership present on the valuation date and the covered payroll of future plan members assumed to be hired during the year. In subsequent projection years, total covered payroll was assumed to increase annually at a rate of 3.00%.
- Employer contributions were assumed to be made at rates equal to the fixed statutory rates specified in law and effective as of the measurement date.

Mountain View Fire Protection District

Notes to Financial Statements (continued)

December 31, 2022

10. Other Post-Employment Benefits (continued)

- Employer contributions and the amount of total service costs for future plan members were based upon a process to estimate future actuarially determined contributions assuming an analogous future plan member growth rate.
- Estimated transfers of dollars into the HCTF representing a portion of purchase service agreements intended to cover the costs associated with OPEB benefits.
- Benefit payments and contributions were assumed to be made at the middle of the year.

Based on the above assumptions and methods, the HCTF's FNP was projected to be available to make all projected future benefit payments of current members. Therefore, the long-term expected rate of return of 7.25% on OPEB plan investments was applied to all periods of projected benefit payments to determine the TOL. The discount rate determination does not use the municipal bond index rate, and therefore, the discount rate is 7.25%. There was no change in the discount rate from the prior measurement date.

Sensitivity of the District's proportionate share of the net OPEB liability to changes in the discount rate.

The following presents the proportionate share of the net OPEB liability calculated using the discount rate of 7.25%, as well as what the proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.25%) or one-percentage-point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Proportionate share of the net OPEB liability	\$129,525	\$111,525	\$96,151

OPEB plan fiduciary net position. Detailed information about the HCTF's FNP is available in PERA's ACFR which can be obtained at www.copera.org/investments/pera-financial-reports.

Mountain View Fire Protection District

Notes to Financial Statements (continued)

December 31, 2022

11. Voluntary Investment Program

Description - Certain employees of the District who are members of the SWDB may voluntarily contribute to the Voluntary Investment Program (“457 Plan”), an Internal Revenue Code Section 457 defined contribution plan administered by FPPA. Plan participation is optional, and contributions are separate from others made to FPPA. Title 24, Article 51, Part 14 of the CRS, as amended, assigns the authority to establish the 457 Plan provisions to the State Legislature.

Funding Policy - The 457 Plan is funded by voluntary member contributions of up to a maximum limit set by the IRS (\$20,500 for calendar year 2022). For the year ended December 31, 2022 member contributions were \$777,026.

12. TABOR Compliance

Article X, Section 20 of the Colorado Constitution, commonly known as the Taxpayer’s Bill of Rights (TABOR), contains tax, spending, revenue and debt limitations, which apply to the State of Colorado and all local governments.

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 revenues.

TABOR requires local governments to establish Emergency Reserves. These reserves 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.

Spending excludes spending from certain revenue and financial sources such as federal funds, gifts, property sales, fund transfers, damage awards, and fund reserves. The District considers \$1,250,394 as designated for the TABOR's three percent Reserved for Emergency for 2022.

The Amendment requires, with certain exceptions, voter approval prior to imposing new taxes, increasing tax rates, increasing a mill levy above that for the prior year, extending an expiring tax, or implementing a tax policy change directly causing a net tax revenue gain to any local government.

Mountain View Fire Protection District
Notes to Financial Statements (continued)
December 31, 2022

12. TABOR Compliance (continued)

The District levied 7.817 mills for property taxes to be collected in 2008. On November 4, 2008, district voters approved an increase in the existing mill levy by 3.93 mills, resulting in an increase to the mill levy to 11.747 mills. In 2018, the district voters approved an increase in the existing mill levy by 4.50 mills, resulting in the present mill levy of 16.247. The revenue from the increase will be used to offset a planned decrease in oil and gas revenue, replace equipment, fund major facility repairs, as well as build reserves.

Except for bond refinancing at lower interest rates or adding employees to existing pension plans, the Amendment specifically prohibits the creation of multiple-fiscal year debt or other financial obligations without voter approval or irrevocably pledging present cash reserves for all future payments.

On November 4, 1997, District voters approved a ballot issue removing the related revenue and spending limitations of the TABOR Amendment without raising the existing mill levy of the general fund commencing fiscal year 1996 and continuing thereafter, as may be provided by law, for the purposes of defraying the costs of providing fire protection, rescue and emergency medical services

The District's management believes it is in compliance with the provisions of TABOR. However, TABOR is complex and subject to interpretation. Many of the provisions, including the interpretation of how to calculate Fiscal Year Spending limits and qualifications as an Enterprise will require judicial interpretation.

Mountain View Fire Protection District

Required Supplementary Information

Mountain View Fire Protection District
Statement of Revenues, Expenditures
and Changes in Fund Balance—Actual and Budget
Governmental Fund Type—General Fund
December 31, 2022

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property tax	\$ 35,519,575	\$ 35,567,316	\$ 47,741
Specific ownership tax	1,370,354	1,947,470	577,116
Charges for services	1,589,179	3,139,940	1,550,761
Grant revenue	-	60,082	60,082
Investment earnings	20,000	913,281	893,281
Wildland revenue	100,000	761,204	661,204
Other income	43,000	340,567	297,567
Total Revenues	<u>38,642,108</u>	<u>42,729,860</u>	<u>4,087,752</u>
Expenditures:			
Salaries and wages	19,044,503	17,675,163	1,369,340
Overtime wages	1,632,360	1,670,457	(38,097)
Benefits	7,371,595	6,238,629	1,132,966
General operating supplies	1,141,669	1,067,845	73,824
Small equipment/tools	706,674	553,224	153,450
Non-capital tech expenditures	242,625	225,782	16,843
Non-capital fleet expenditures	240,000	282,774	(42,774)
General purchased services	1,244,595	1,072,018	172,577
Contract services	596,203	475,293	120,910
Training	261,910	128,066	133,844
Repairs/maintenance equipment	291,914	351,361	(59,447)
Repairs/maintenance buildings	371,377	376,213	(4,836)
Utilities	495,531	392,757	102,774
Capital outlay	18,000	23,013	(5,013)
Total Expenditures	<u>33,658,956</u>	<u>30,532,595</u>	<u>3,126,361</u>
Excess Revenue Over (Under)			
Expenditures	<u>4,983,152</u>	<u>12,197,265</u>	<u>7,214,113</u>
Other financing sources and (uses)			
Transfers in (out)	(3,000,000)	(3,000,000)	-
Total other financing sources and (uses)	<u>(3,000,000)</u>	<u>(3,000,000)</u>	<u>-</u>
Net Change in fund balance	1,983,152	9,197,265	7,214,113
Fund Balance—Beginning of year	<u>39,060,265</u>	<u>38,378,005</u>	<u>(682,260)</u>
Fund Balance—End of Year	<u>\$ 41,043,417</u>	<u>\$ 47,575,270</u>	<u>\$ 6,531,853</u>

The accompanying notes are an integral part of these financial statements.

Mountain View Fire Protection District
Required Supplementary Information
Schedules of Employer Contributions
As of Measurement Period Ended

FPPA - Statewide Defined Benefit Plan

Year Ending	Statutorily Required Contributions	Actual Employer Contributions	Contribution Excess/(Deficiency)	Actual Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/2022	\$ 1,375,233	\$ 1,375,233	\$ -	\$ 15,257,118	9%
12/31/2021	1,269,336	1,269,336	-	15,102,206	8%
12/31/2020	735,198	735,198	-	9,271,596	8%
12/31/2019	696,885	696,885	-	8,220,382	8%
12/31/2018	662,589	662,589	-	8,444,272	8%

Colorado PERA - Pension

Measurement Period Ended	Actuarially Required Contributions	Actual Employer Contributions	Contribution Excess/(Deficiency)	Actual Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/2022	\$ 170,936	\$ 170,936	\$ -	\$ 1,268,770	13%
12/31/2021	163,408	163,408	-	1,237,964	13%
12/31/2020	137,682	137,682	-	1,064,374	13%
12/31/2019	124,543	124,543	-	982,190	13%
12/31/2018	115,723	115,723	-	911,140	13%

Actuarially determined contributions rates are calculated as of January 1 of odd years. The contribution rates have a one-year lag, so the actuarial valuation as of January 1, 2019, determines the contribution amounts for 2020 and 2021.

Old Hire Plan

Measurement Period Ended*	Actuarially Required Contributions	Actual Employer Contributions	Contribution Excess/(Deficiency)	Actual Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/2021	\$ 20,800	\$ 20,800	\$ -	-	N/A
12/31/2020	\$ 12,629	\$ 14,641	\$ 2,012	-	N/A
12/31/2019	\$ 12,629	\$ 12,629	\$ -	-	N/A
12/31/2018	\$ 3,295	\$ 3,295	\$ -	-	N/A
12/31/2017	\$ 3,295	\$ 3,295	\$ -	-	N/A
12/31/2016	\$ -	\$ 3,295	\$ 3,295	-	N/A
12/31/2015	\$ -	\$ -	\$ -	-	N/A
12/31/2014	\$ -	\$ -	\$ -	-	N/A
12/31/2013	\$ -	\$ 3,295	\$ 3,295	-	N/A

Note: This schedule is intended to show information for ten years. Additional years will be displayed as they become available.

* Actuarially determined contributions rates are calculated as of January 1 of odd years. The contribution rates have a one-year lag, so the actuarial valuation as of January 1, 2020, determines the contribution amounts for 2021 and 2022.

*** Includes both employer contribution and State of Colorado Supplemental Discretionary Payment

** Ratio not applicable (N/A) since payroll is zero due to the plan covering volunteers.

Mountain View Fire Protection District
Required Supplementary Information
Schedules of Employer Contributions
As of Measurement Period Ended

Volunteer Plan - Mountain View Fire

Measurement Year Ending	Actuarially Required Contributions	Actual Employer Contributions	Contribution Excess/(Deficiency)	Actual Covered Payroll	Contributions as a Percentage of Covered Payroll
		***			**
12/31/2021	\$ 42,717	\$ 67,985	25,268	-	N/A
12/31/2020	\$ 42,717	\$ 53,344	10,627	-	N/A
12/31/2019	\$ 28,076	\$ 28,076	-	-	N/A
12/31/2018	\$ 28,076	\$ 28,076	-	-	N/A
12/31/2017	\$ 24,081	\$ 24,081	-	-	N/A
12/31/2016	\$ 24,081	\$ 24,081	-	-	N/A
12/31/2015	\$ 24,081	\$ 24,081	-	-	N/A
12/31/2014	\$ 37,367	\$ 37,367	-	-	N/A
12/31/2013	\$ 37,367	\$ 37,367	-	-	N/A

Volunteer Plan - Rocky Mountain Fire

Measurement Period Ended	Actuarially Required Contributions	Actual Employer Contributions	Contribution Excess/(Deficiency)	Actual Covered Payroll	Contributions as a Percentage of Covered Payroll
		***			**
12/31/2021	\$ 29,978	\$ 9,000	\$ (20,978)	\$ -	N/A
12/31/2020	\$ 29,978	\$ 5,000	\$ (24,978)	\$ -	N/A
12/31/2019	\$ 18,150	\$ 9,500	(8,650)	-	N/A
12/31/2018	\$ 18,150	\$ 5,000	(13,150)	-	N/A
12/31/2017	\$ 18,150	\$ 5,000	(13,150)	-	N/A
12/31/2016	\$ 12,659	\$ -	(12,659)	-	N/A
12/31/2015	\$ 12,659	\$ -	(12,659)	-	N/A
12/31/2014	\$ 13,569	\$ 8,000	(5,569)	-	N/A
12/31/2013	\$ 13,569	\$ -	(13,569)	-	N/A
12/31/2012	\$ 10,162	\$ -	(10,162)	-	N/A

Note: This schedule is intended to show information for ten years. Additional years will be displayed as they become available. Actuarially determined contributions rates are calculated as of January 1 of odd years. The contribution rates have a one-year lag, so the actuarial valuation as of January 1, 2019, determines the contribution amounts for 2020 and 2021.

** Ratio not applicable (N/A) since payroll is zero due to the plan covering volunteers.

*** Includes both employer contribution and State of Colorado Supplemental Discretionary Payment

Mountain View Fire Protection District
Required Supplementary Information
Schedules of Proportionate Share of the Net Pension and OPEB Liabilities and Related Ratios

Statewide Defined Benefit Plan

Measurement Period Ended*	Proportion of the Net Pension Liability/(Asset)	Proportionate Share of the Net Pension Liability (Asset)	Actual Covered Payroll	Net Pension Liability (Asset) as a Percentage of Covered Payroll	Fiduciary Net Position as a Percentage of Total Pension Liability/Asset
12/31/2021	1.88%	\$ (10,163,386)	\$ 15,102,206	-67.3%	116.2%
12/31/2020	1.68%	\$ (3,666,077)	\$ 9,271,596	-39.5%	106.7%
12/31/2019	1.18%	\$ (668,445)	\$ 8,820,382	-7.6%	101.9%
12/31/2018	1.23%	\$ 1,563,196	\$ 8,444,272	18.5%	95.2%
12/31/2017	1.20%	\$ (1,728,386)	\$ 7,349,516	-23.5%	106.3%
12/31/2016	1.23%	\$ 442,771	\$ 6,565,250	6.7%	98.2%
12/31/2015	1.14%	\$ (20,132)	\$ 5,901,675	-0.3%	100.1%

Colorado PERA - Pension

Measurement Period Ended*	Proportion of the Net Pension Liability/(Asset)	Proportionate Share of the Net Pension Liability (Asset)	Actual Covered Payroll	Net Pension Liability as a Percentage of Covered Payroll	Fiduciary Net Position as a Percentage of Total Pension Liability
12/31/2021	0.17%	\$ (142,641)	\$ 1,237,964	-11.5%	101.49%
12/31/2020	0.15%	\$ 786,023	\$ 1,064,374	73.8%	90.9%
12/31/2019	0.14%	\$ 1,054,250	\$ 982,190	107.3%	86.3%
12/31/2018	0.13%	\$ 1,749,349	\$ 911,140	192.0%	76.0%
12/31/2017	0.16%	\$ 1,790,838	\$ 1,023,788	174.9%	79.4%
12/31/2016	0.18%	\$ 2,440,962	\$ 1,150,400	212.2%	73.6%
12/31/2015	0.21%	\$ 2,357,172	\$ 1,246,364	189.1%	76.9%

Colorado PERA - OPEB

Measurement Period Ended*	Proportion of the Net OPEB Liability	Proportionate Share of the Net OPEB Liability	Actual Covered Payroll	Net OPEB Liability as a Percentage of Covered Payroll	Fiduciary Net Position as a Percentage of Total OPEB Liability
12/31/2021	0.01%	\$ 111,525	\$ 1,237,964	9.0%	39.4%
12/31/2020	0.01%	\$ 109,370	\$ 1,064,374	10.3%	32.8%
12/31/2019	0.01%	\$ 124,085	\$ 982,190	12.6%	24.5%
12/31/2018	0.01%	\$ 146,812	\$ 911,140	16.1%	17.0%
12/31/2017	0.01%	\$ 162,418	\$ 1,023,788	15.9%	17.5%

Note: This schedule is intended to show information for ten years. Additional years will be displayed as they become available.

* The data provided in this schedule is based as of the measurement date of the District's net pension liability, which is as of the beginning of the year.

Mountain View Fire Protection District
Required Supplementary Information
Volunteer Pension Fund
Schedule of Changes in Net Pension Liability and Related Ratios
Last 10 Years

Measurement period ended December 31,	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total pension liability								
Service cost	\$ -	\$ 1,087	\$ 1,087	\$ 1,223	\$ 1,223	\$ 4,783	\$ 4,783	\$ 6,642
Interest	163,309	169,806	173,035	187,557	190,362	183,755	186,343	189,244
Difference between expected and actual experience	-	(42,072)	-	(81,588)	-	41,849	-	(10,160)
Changes of assumptions	-	-	-	89,759	-	86,085	-	-
Benefit Payments	(221,748)	(220,480)	(220,039)	(230,920)	(227,120)	(226,160)	(225,135)	(221,906)
Net change in total pension liability	(58,439)	(91,659)	(45,917)	(33,969)	(35,535)	90,312	(34,009)	(36,180)
Total pension liability - Beginning	2,441,981	2,533,640	2,579,557	2,613,526	2,649,061	2,558,749	2,592,758	2,628,938
Total pension liability - Ending (a)	2,383,542	2,441,981	2,533,640	2,579,557	2,613,526	2,649,061	2,558,749	2,592,758
Plan fiduciary net position								
Employer contributions	17,449	28,076	28,076	28,076	24,081	37,367	37,367	37,367
Net investment income	341,596	279,062	301,606	2,326	315,112	116,767	43,542	158,185
Benefit payments	(221,748)	(220,480)	(220,039)	(230,920)	(227,120)	(226,160)	(225,135)	(221,906)
Administrative expense	(18,249)	(15,729)	(17,740)	(17,853)	(16,885)	(3,704)	(4,956)	(4,006)
State of Colorado supplemental discretionary payment	50,536	25,268	-	55,303	-	33,630	33,630	27,109
Net change in plan fiduciary net position	169,584	96,197	91,903	(163,068)	95,188	(42,100)	(115,552)	(3,251)
Plan fiduciary net position - beginning	2,384,654	2,288,457	2,196,554	2,359,622	2,264,434	2,306,534	2,422,086	2,425,337
Plan fiduciary net position - end (b)	2,554,238	2,384,654	2,288,457	2,196,554	2,359,622	2,264,434	2,306,534	2,422,086
District's net pension liability - ending (a)-(b)	(170,696)	57,327	245,183	383,003	253,904	384,627	252,215	170,672
Plan fiduciary net position as a percentage of the total pension liability	107.16%	97.65%	90.32%	85.15%	90.29%	85.48%	90.14%	93.42%

Note: This schedule is intended to show information for ten years. Additional years will be displayed as they become available.

Note 2: The data provided in this schedule is based as of the measurement date of the District's net pension liability.

The accompanying notes are an integral part of these financial statements.

Mountain View Fire Protection District
Required Supplementary Information
Volunteer Pension Fund - Rocky Mountain Fire
Schedule of Changes in Net Pension Liability and Related Ratios
Last 10 Years

Measurement period ended December 31,	2021	2020	2019	2018	2017	2016	2015	2014
Total pension liability								
Service cost	\$ -	\$ -	\$ -	\$ 989	\$ 887	\$ 843	\$ 794	\$ 2,604
Interest	18,516	22,676	27,993	27,060	29,546	29,479	31,139	34,789
Difference between expected and actual experience	-	50,250	-	57,485	-	14,075	-	(11,096)
Changes of assumptions	(4,727)	85,716	78,770	(31,749)	34,105	26,695	18,029	57,362
Benefit Payments	(49,560)	(47,960)	(62,660)	(50,283)	(47,840)	(52,682)	(43,350)	(44,293)
Net change in total pension liability	(35,771)	110,682	44,103	3,502	16,698	18,410	6,612	39,366
Total pension liability - Beginning	847,562	736,880	692,777	689,275	672,577	654,167	647,555	608,189
Total pension liability - Ending (a)	811,791	847,562	736,880	692,777	689,275	672,577	654,167	647,555
Plan fiduciary net position								
Employer contributions	-	5,000	5,000	5,000	-	-	8,000	-
Net investment income	31,060	27,176	35,310	802	45,563	18,299	7,243	27,295
Benefit payments	(49,560)	(47,960)	(62,660)	(50,283)	(47,840)	(52,682)	(43,350)	(44,293)
Administrative expense	(7,463)	(6,173)	(6,799)	(6,223)	(5,902)	(828)	(1,898)	(1,005)
State of Colorado supplemental discretionary payment	9,000	-	4,500	-	-	-	-	-
Net change in plan fiduciary net position	(16,963)	(21,957)	(24,649)	(50,704)	(8,179)	(35,211)	(30,005)	(18,003)
Plan fiduciary net position - beginning	231,923	253,880	278,529	329,233	337,412	372,623	402,628	420,631
Plan fiduciary net position - end (b)	214,960	231,923	253,880	278,529	329,233	337,412	372,623	402,628
District's net pension liability - ending (a)-(b)	596,831	615,639	483,000	414,248	360,042	335,165	281,544	244,927
Plan fiduciary net position as a percentage of the total pension liability	26.48%	27.36%	34.45%	40.20%	47.77%	50.17%	56.96%	62.18%

Note: This schedule is intended to show information for ten years. Additional years will be displayed as they become available.

Note 2: The data provided in this schedule is based as of the measurement date of the District's net pension liability.

Note 3: Mountain View Fire Protection assumed the pension liability effective January 1, 2021.

The accompanying notes are an integral part of these financial statements.

Mountain View Fire Protection District
Required Supplementary Information
Old Hire Pension Fund
Schedule of Changes in Net Pension Liability and Related Ratios
Last 10 Years

Measurement period ended December 31,	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total pension liability								
Service cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	11,893	13,772	20,717	22,978	22,110	24,111	21,193	23,055
Difference between expected and actual experience	63,593	-	37,888	-	41,788	-	38,197	-
Changes of assumptions	-	-	25,290	-	-	-	28,839	-
Benefit Payments	(56,346)	(54,705)	(53,112)	(53,112)	(51,565)	(50,063)	(48,605)	(47,189)
Net change in total pension liability	19,140	(40,933)	30,783	(30,134)	12,333	(25,952)	39,624	(24,134)
Total pension liability - Beginning	292,159	333,092	302,309	332,443	320,110	346,062	306,438	330,572
Total pension liability - Ending (a)	311,299	292,159	333,092	302,309	332,443	320,110	346,062	306,438
Plan fiduciary net position								
Employer contributions	20,800	14,641	12,629	3,295	3,295	-	-	38,182
Net investment income	547	13,990	24,904	822	38,230	15,451	6,658	22,539
Benefit payments	(56,346)	(54,705)	(53,112)	(53,112)	(51,565)	(50,063)	(48,605)	(47,189)
Administrative expense	(975)	(2,299)	(1,168)	(2,971)	(689)	(2,347)	(858)	(3,413)
Net change in plan fiduciary net position	(35,974)	(28,373)	(16,747)	(51,966)	(10,729)	(36,959)	(42,805)	10,119
Plan fiduciary net position - beginning	179,371	207,744	224,491	276,457	287,186	324,145	366,950	356,831
Plan fiduciary net position - end (b)	143,397	179,371	207,744	224,491	276,457	287,186	324,145	366,950
District's net pension liability - ending (a)-(b)	167,902	112,788	125,348	77,818	55,986	32,924	21,917	(60,512)
Plan fiduciary net position as a percentage of the total pension liability	46.06%	61.39%	62.37%	74.26%	83.16%	89.71%	93.67%	119.75%

Note: This schedule is intended to show information for ten years. Additional years will be displayed as they become available.

Note 2: The data provided in this schedule is based as of the measurement date of the District's net pension liability.

The accompanying notes are an integral part of these financial statements.

Mountain View Fire Protection District

Other Supplementary Information

Mountain View Fire Protection District
Statement of Revenues, Expenditures
and Changes in Fund Balance—Actual and Budget
Governmental Fund Type—Capital Reserve Fund
December 31, 2022

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Grant revenue	\$ -	\$ 4,212	\$ 4,212
Other income	-	603,362	603,362
Investment earnings	1,743	164,582	162,839
Total Revenues	<u>1,743</u>	<u>772,156</u>	<u>770,413</u>
Expenditures:			
Other		123,480	(123,480)
Capital outlay	3,141,546	2,536,952	604,594
Total Expenditures	<u>3,141,546</u>	<u>2,660,432</u>	<u>481,114</u>
Excess Revenue Over (Under)			
Expenditures	<u>(3,139,803)</u>	<u>(1,888,276)</u>	<u>1,251,527</u>
Other financing sources and (uses)			
Transfers in (out)	3,000,000	3,000,000	-
Total other financing sources and (uses)	<u>3,000,000</u>	<u>3,000,000</u>	<u>-</u>
Net Change in fund balance	(139,803)	1,111,724	1,251,527
Fund Balance—Beginning of year	<u>10,435,086</u>	<u>10,500,436</u>	<u>65,350</u>
Fund Balance—End of Year	<u><u>\$ 10,295,283</u></u>	<u><u>\$ 11,612,160</u></u>	<u><u>\$ 1,316,877</u></u>

The accompanying notes are an integral part of these financial statements.

Mountain View Fire Protection District
Statement of Revenues, Expenditures
and Changes in Fund Balance—Actual and Budget
Governmental Fund Type—Debt Service Fund
December 31, 2022

	Original and Final Budget	Actual	Variance Favorable (Unfavorable)
Revenues			
Property tax	\$ 639,727	\$ 636,078	\$ (3,649)
Specific ownership tax	11,287	29,594	18,307
Investment earnings	20	2,862	2,842
Other	-	-	-
Total Revenues	<u>651,034</u>	<u>668,534</u>	<u>17,500</u>
Expenditures:			
Principal	540,000	540,000	-
Interest	100,769	100,797	(28)
Other	<u>10,190</u>	<u>10,294</u>	<u>(104)</u>
Total Expenditures	<u>650,959</u>	<u>651,091</u>	<u>(132)</u>
Net Change in fund balance	75	17,443	17,368
Fund Balance—Beginning of year	<u>29,913</u>	<u>40,954</u>	<u>11,041</u>
Fund Balance—End of Year	<u>\$ 29,988</u>	<u>\$ 58,397</u>	<u>\$ 28,409</u>

The accompanying notes are an integral part of these financial statements.



May 16, 2023

Ms. Pamela Owens
Administration Director
Mountain View Fire Rescue
3561 N. Stagecoach Road,
Longmont CO 80504

RE: Petition for Exclusion for Irwin Thomas Annexation No. 1 and Irwin Thomas Annexation no. 2 to the City of Longmont

Dear Ms. Owens,

Please accept this petition for exclusion for the Irwin Thomas Annexations to the City of Longmont. The annexations were approved by Ordinance 0-2017-049 and Ordinance 0-2017-50. Final documents were recorded May 1, 2018. A portion of the Irwin Thomas Annexation No. 1 property has also been platted. The Irwin Thomas First Filing Final Plat was recorded March 1, 2022.

Ownership of the property is as follows:

Irwin Thomas Annexation No. 1

- City of Longmont
- Costco Wholesale Corporation
- Diamond G Concrete
- Golden Farm LLLP

Irwin Thomas Annexation no. 2

- City of Longmont
- RLSJ Properties, LLC

We have combined all of the Annexed property on one petition and the individual landowners have executed the petition. The Legal Description for the property is based on the entire property included in the annexation ordinances, and is attached to the petition as Exhibit A. Maps illustrating the property ownership are attached as Exhibit B.

Deeds for the properties and copies of the Ordinances annexing the property are also included.

We are required to petition for Exclusion from the District as part of the Annexation Agreement for the property. The process was dropped at our end and we are circling back to complete the process before any further subdivision or transfer of ownership is completed. Please let us know if you need any additional information to complete your review of our request.

Thank you for your assistance.

Diamond G Concrete Company

A handwritten signature in black ink that reads "Drew Golden". The script is cursive and fluid.

Drew Golden
General Manager



MOUNTAIN VIEW FIRE PROTECTION DISTRICT

3561 N. Stagecoach Road • Longmont, CO 80504

(303) 772-0710 • FAX (303) 651-7702

www.mvfpd.org

May 24, 2023

Tax Implications of Irwin Thomas Annexation No 1 and 2 Exclusions

Irwin Thomas Annexation No. 1

1	\$0.00
2	\$5.90
3	\$0.45
4	\$1.32
5	\$1.02
6	\$0.00
7	\$0.49
8.1	\$0.86
8.2	\$7.02
9.1	\$25.73
9.2	\$712.71
9.3	\$3.01

Irwin Thomas Annexation No. 2

1	\$0.94
2	\$0.00

Total Annual Revenue Loss: \$759.45

EXHIBIT B
Mountain View Fire Protection District
Irwin Thomas Annexation No. 1
Petition for Exclusion
Ownership Diagram
March 16, 2023

City of Longmont
350 Kimbark St. Longmont CO 80501

1. Parcel #131511000069
 Warranty Deed recorded 7/3/2003, rec # 2465972
3. Parcel # 131511312005
 Plat Recorded 3/1/2022, rec# 03948002
 Warranty Deed recorded 3/1/2022, rec #03948056
6. Platted ROW and Outlot A Irwin Thomas First Filing
 No Parcel # for Row, Outlot A Parcel # 131511312008
 Recorded 3/1/2022, rec# 03948002

Costco Wholesale Corporation
9999 Issaquah Dr. Issaquah WAS 98027

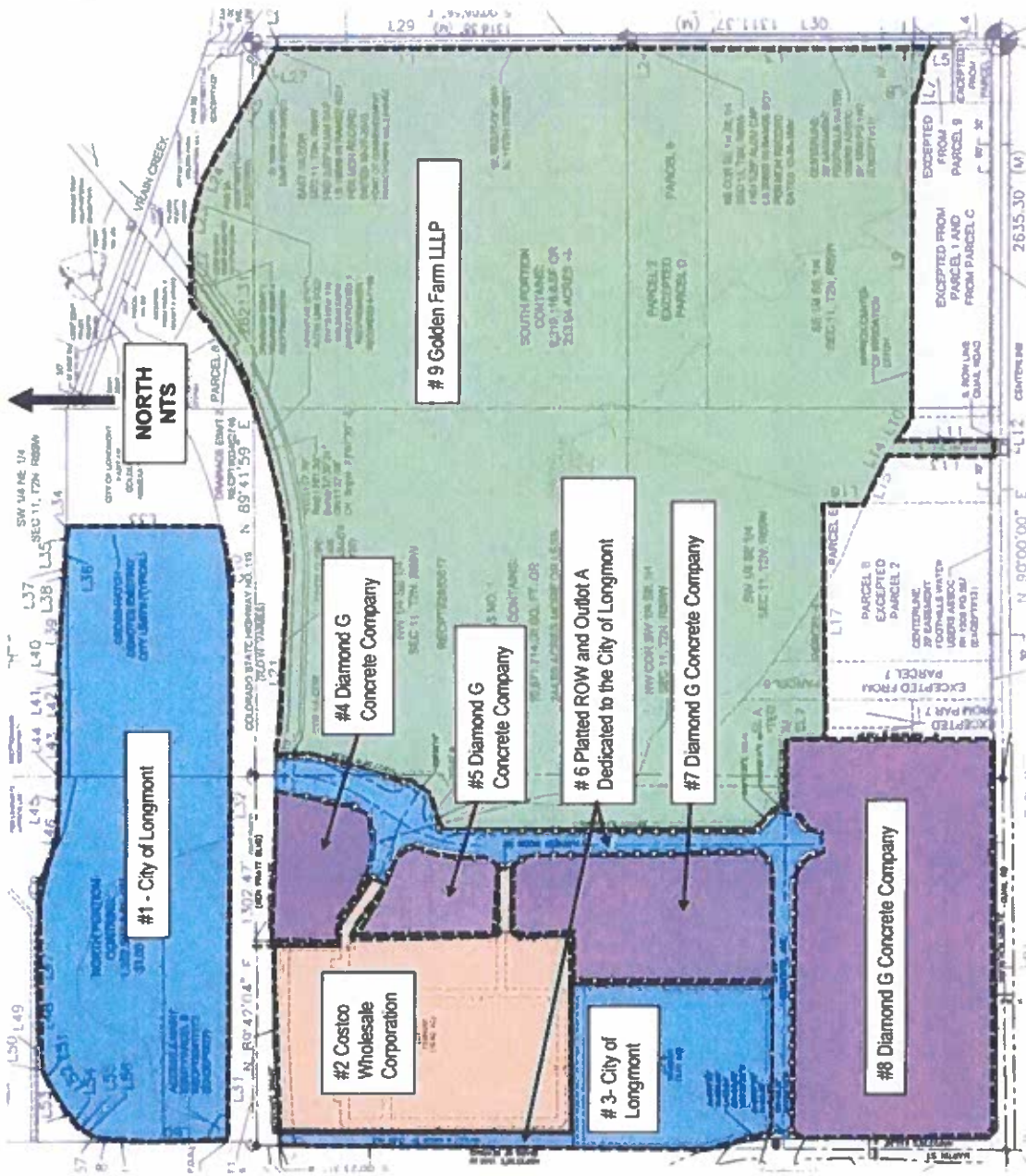
2. Parcel # 131511312001
 Plat Recorded 3/1/2022, rec# 03948002
 Warranty Deed Recorded 3/2/2022 Rec. # 03948118

Diamond G Concrete Company
PO Box 54, Longmont CO 80502

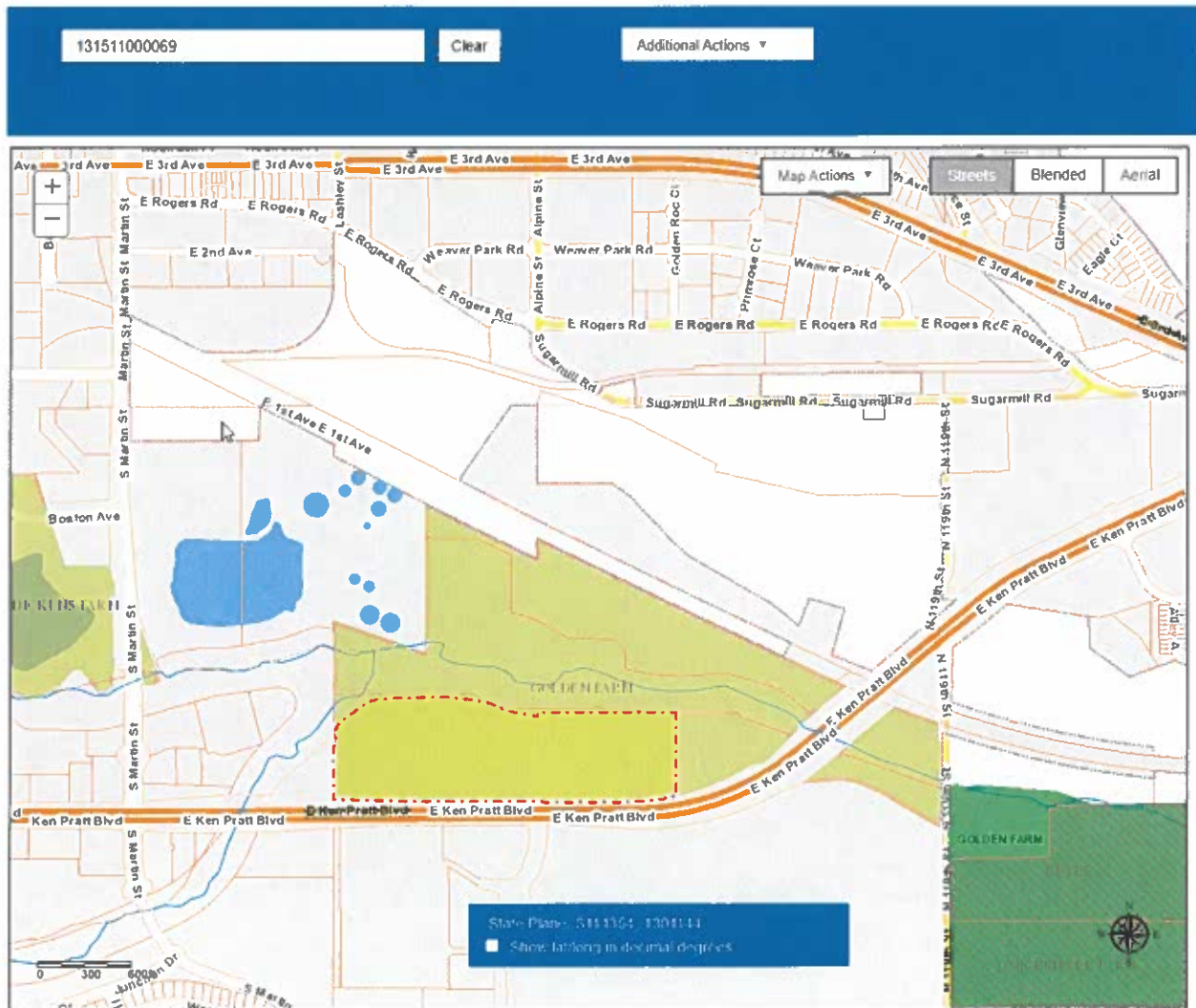
4. Parcel # 131511312002
 Plat Recorded 3/1/2022, rec# 03948002
 Warranty Deed recorded 2/16/2021, rec# 3858898
5. Parcel # 131511312003
 Plat Recorded 3/2/2022, rec# 03948002
 Warranty Deed recorded 2/16/2021, rec# 3858898
7. Parcel # 131511312004
 Plat Recorded 3/1/2022, rec# 03948002
 Warranty Deed recorded 2/16/2021, rec# 3858898
8. Parcel # 131511312007 and 131511000011
 Warranty Deed recorded 2/16/2021, rec# 3858898

Golden Farm, LLP (formerly Golden Farm LTD.)
PO Box 54, Longmont CO 80502

9. Parcels # 131511000008, # 131511000009, and
 # 131511000021
 Deed recorded 6/11/1987, Rec # 1705699



Irwin Thomas Anneation No 1
Parcel # 131511000069



Tax Account

Account Number R0516479

Tax Billed at 2022 Rates

Tax Area 000689 - 000689

Authority	Authority Id	Mill Levy	Amount
BOULDER COUNTY GENERAL OPER	010001	19.7570000	\$0.00
BOULDER COUNTY ROAD & BRIDG	010002	0.1860000	\$0.00
BOULDER COUNTY PUBLIC WELFA	010003	0.9780000	\$0.00
BOULDER COUNTY DEVEL DISABI	010007	1.0000000	\$0.00
BOULDER COUNTY CAPITAL EXPE	010009	1.2160000	\$0.00
BOULDER COUNTY REFUND ABATE	010011	0.1010000	\$0.00
BOULDER COUNTY HEALTH & HUM	010021	0.6080000	\$0.00
BOULDER CO TEMP HS SAFETY N	010022	0.9000000	\$0.00
ST VRAIN REIJ GENERAL OPERA	020101	26.9950000*	\$0.00
ST VRAIN REIJ BOND REDEMPTI	020102	17.5500000	\$0.00
ST VRAIN REIJ OVERRIDES	020104	13.5900000	\$0.00
ST VRAIN REIJ ABATEMENT REF	020106	0.2500000	\$0.00
CITY OF LONGMONT GENERAL OP	030601	13.4200000	\$0.00
NORTHERN COLO WATER CONTRAC	051201	1.0000000	\$0.00
ST VRAIN LEFT HAND WATER GE	051601	1.4060000	\$0.00
MOUNTAIN VIEW FIRE DIST GEN	060801	16.2470000	\$0.00
Taxes Billed 2022		115.2040000	\$0.00

* Credit Levy

Property Code	Value Type	Actual	Assessed
9149 - political subd- exempt	Standard	\$13,800.00	\$4,002.00
Total	Standard	\$13,800.00	\$4,002.00

The amounts of taxes due on this page are based on **last year's** property value assessments.
For current year values visit the [Boulder County Assessor's site](#).

PAYMENT DUE DATES:

First Half Payment - February 28

Second Half Payment - June 15

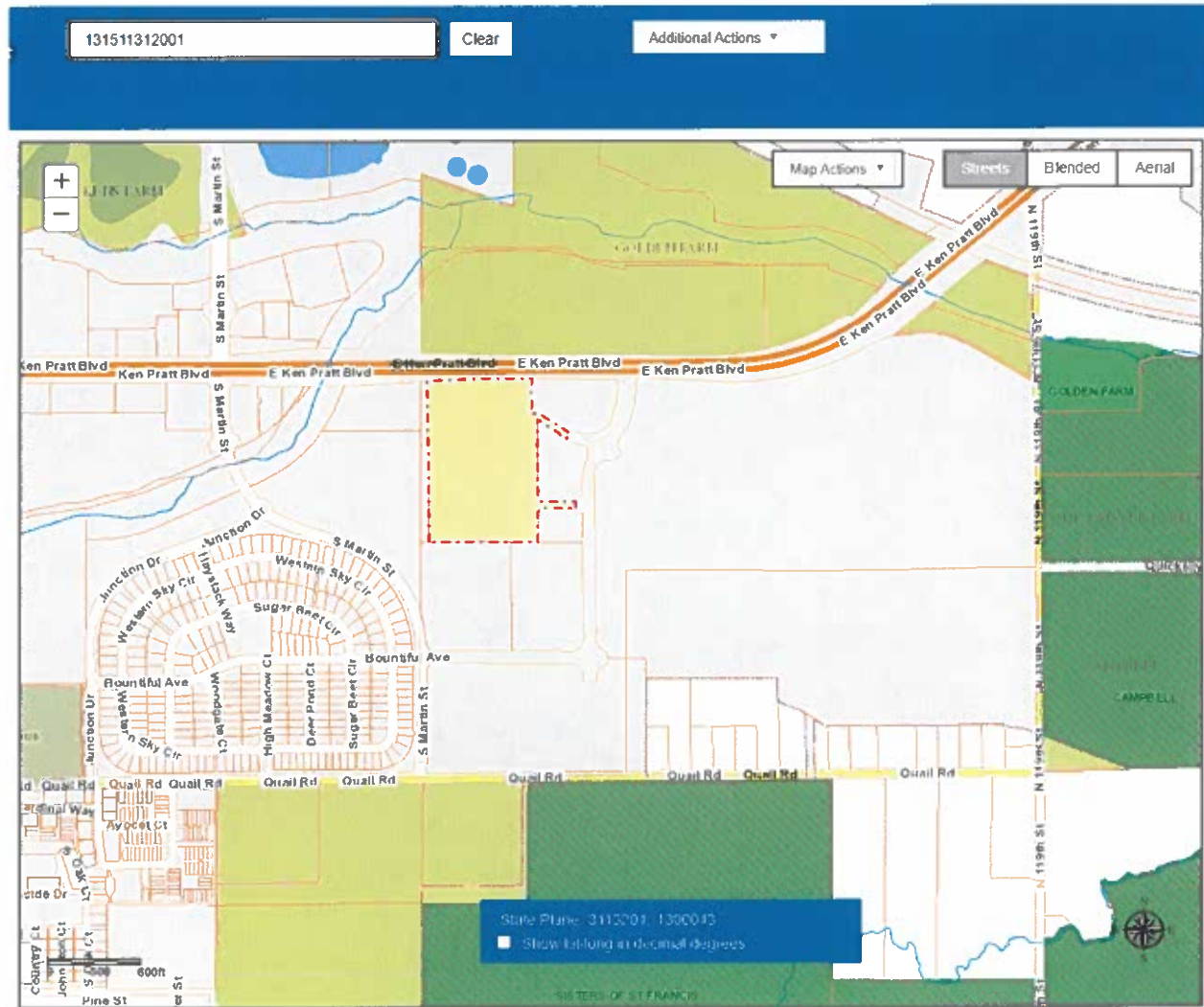
Full Payment - May 1

Mailing address: PO Box 471, Boulder, CO 80306

Physical / Overnight Mailing Address: 1325 Pearl Street, Boulder, CO 80302

Irwin Thomas Annexation No 1

Parcel # 131511312001



Tax Account

Account Number R0616056

Tax Billed at 2022 Rates

Tax Area 000689 - 000689

Authority	Authority Id	Mill Levy	Amount
BOULDER COUNTY GENERAL OPER	010001	19.7570000	\$7.17
BOULDER COUNTY ROAD & BRIDG	010002	0.1860000	\$0.07
BOULDER COUNTY PUBLIC WELFA	010003	0.9780000	\$0.36
BOULDER COUNTY DEVEL DISABI	010007	1.0000000	\$0.36
BOULDER COUNTY CAPITAL EXPE	010009	1.2160000	\$0.44
BOULDER COUNTY REFUND ABATE	010011	0.1010000	\$0.04
BOULDER COUNTY HEALTH & HUM	010021	0.6080000	\$0.22
BOULDER CO TEMP HS SAFETY N	010022	0.9000000	\$0.33
ST VRAIN REIJ GENERAL OPERA	020101	26.9950000*	\$9.80
ST VRAIN REIJ BOND REDEMPTI	020102	17.5500000	\$6.37
ST VRAIN REIJ OVERRIDES	020104	13.5900000	\$4.93
ST VRAIN REIJ ABATEMENT REF	020106	0.2500000	\$0.09
CITY OF LONGMONT GENERAL OP	030601	13.4200000	\$4.87
NORTHERN COLO WATER CONTRAC	051201	1.0000000	\$0.36
ST VRAIN LEFT HAND WATER GE	051601	1.4060000	\$0.51
MOUNTAIN VIEW FIRE DIST GEN	060801	16.2470000	\$5.90
Taxes Billed 2022		115.2040000	\$41.82

* Credit Levy

Property Code	Value Type	Actual	Assessed
4147 - grazing land- agriculture	Standard	\$1,375.00	\$363.00
Total	Standard	\$1,375.00	\$363.00

The amounts of taxes due on this page are based on **last year's** property value assessments.
For current year values visit the [Boulder County Assessor's site](#).

PAYMENT DUE DATES:

First Half Payment - February 28

Second Half Payment - June 15

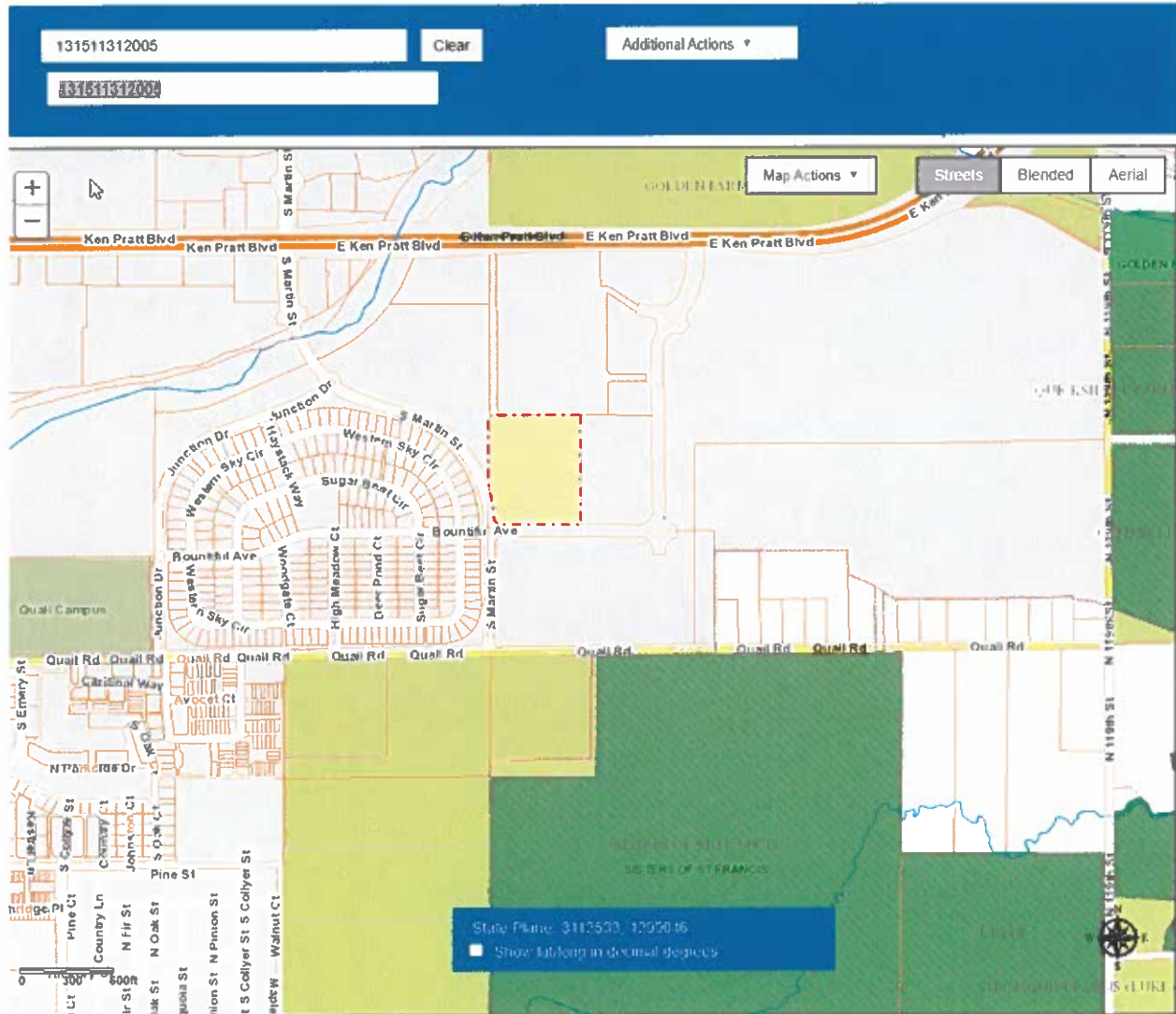
Full Payment - May 1

Mailing address: PO Box 471, Boulder, CO 80306

Physical / Overnight Mailing Address: 1325 Pearl Street, Boulder, CO 80302

Irwin Thomas Annexation No 1

Parcel # 13151131205



Tax Account

Account Number R0616060

Tax Billed at 2022 Rates

Tax Area 000689 - 000689

Authority	Authority Id	Mill Levy	Amount
BOULDER COUNTY GENERAL OPER	010001	19.7570000	\$0.54
BOULDER COUNTY ROAD & BRIDG	010002	0.1860000	\$0.01
BOULDER COUNTY PUBLIC WELFA	010003	0.9780000	\$0.03
BOULDER COUNTY DEVEL DISABI	010007	1.0000000	\$0.03
BOULDER COUNTY CAPITAL EXPE	010009	1.2160000	\$0.03
BOULDER COUNTY REFUND ABATE	010011	0.1010000	\$0.00
BOULDER COUNTY HEALTH & HUM	010021	0.6080000	\$0.02
BOULDER CO TEMP IIS SAFETY N	010022	0.9000000	\$0.03
ST VRAIN REIJ GENERAL OPERA	020101	26.9950000*	\$0.75
ST VRAIN REIJ BOND REDEMPTI	020102	17.5500000	\$0.49
ST VRAIN REIJ OVERRIDES	020104	13.5900000	\$0.38
ST VRAIN REIJ ABATEMENT REF	020106	0.2500000	\$0.01
CITY OF LONGMONT GENERAL OP	030601	13.4200000	\$0.38
NORTHERN COLO WATER CONTRAC	051201	1.0000000	\$0.03
ST VRAIN LEFT HAND WATER GE	051601	1.4060000	\$0.04
MOUNTAIN VIEW FIRE DIST GEN	060801	16.2470000	\$0.45
Taxes Billed 2022		115.2040000	\$3.22

* Credit Levy

Property Code	Value Type	Actual	Assessed
4147 - grazing land- agriculture	Standard	\$105.00	\$28.00
9149 - political subd- exempt	Standard	\$635.00	\$184.00
Total	Standard	\$740.00	\$212.00

The amounts of taxes due on this page are based on last year's property value assessments.

For current year values visit the [Boulder County Assessor's site](#).

PAYMENT DUE DATES:

First Half Payment - February 28

Second Half Payment - June 15

Full Payment - May 1

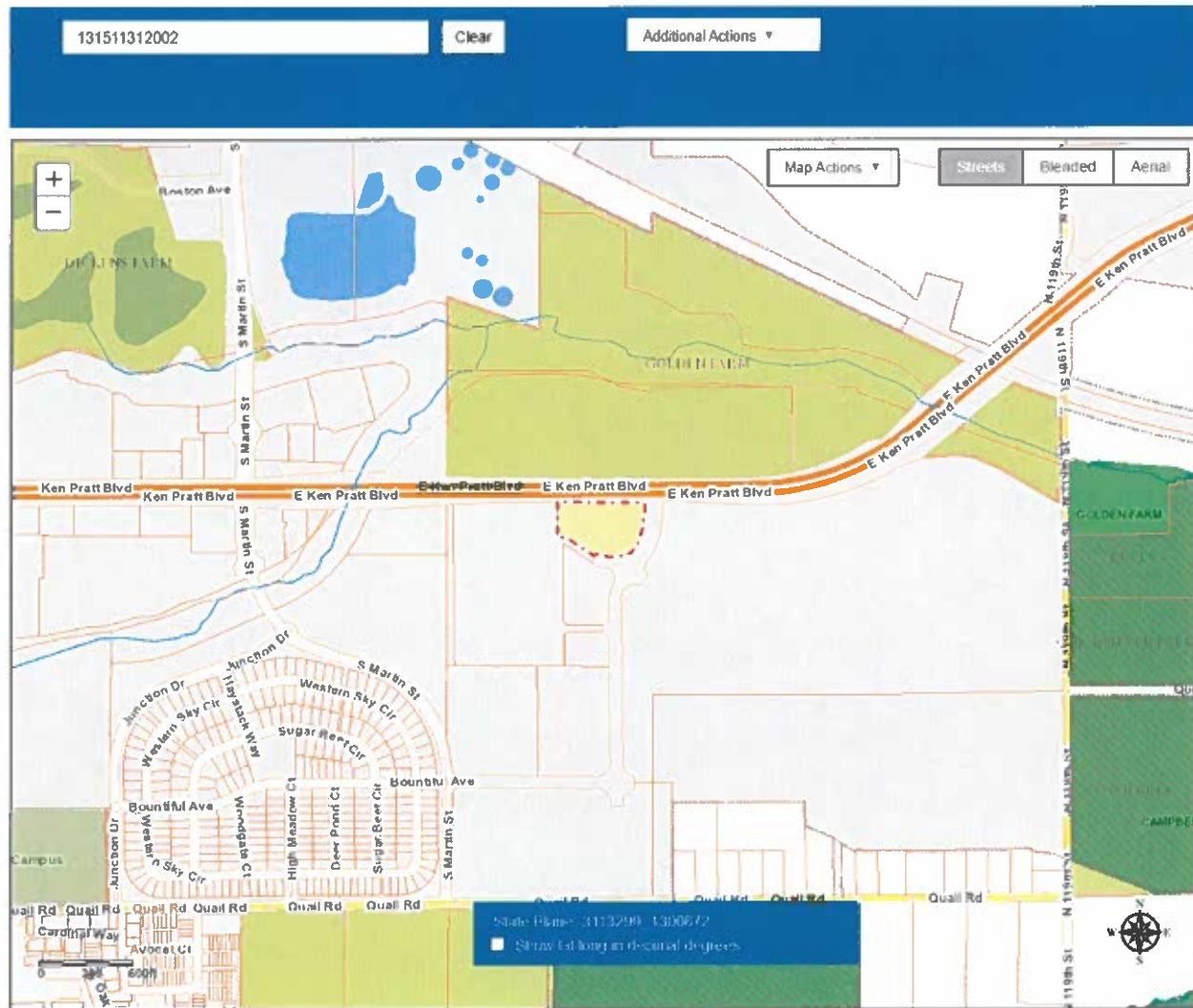
Mailing address: PO Box 471, Boulder, CO 80306

Physical / Overnight Mailing Address: 1325 Pearl Street, Boulder, CO 80302

#4

Irwin Thomas Annexation No 1

Parcel # 131511312002



Tax Account

Account Number R0616057

Tax Billed at 2022 Rates

Tax Area 000689 - 000689

Authority	Authority Id	Mill Levy	Amount
BOULDER COUNTY GENERAL OPER	010001	19.7570000	\$1.60
BOULDER COUNTY ROAD & BRIDG	010002	0.1860000	\$0.02
BOULDER COUNTY PUBLIC WELFA	010003	0.9780000	\$0.08
BOULDER COUNTY DEVEL DISABI	010007	1.0000000	\$0.08
BOULDER COUNTY CAPITAL EXPE	010009	1.2160000	\$0.10
BOULDER COUNTY REFUND ABATE	010011	0.1010000	\$0.01
BOULDER COUNTY HEALTH & HUM	010021	0.6080000	\$0.05
BOULDER CO TEMP HS SAFETY N	010022	0.9000000	\$0.07
ST VRAIN REIJ GENERAL OPERA	020101	26.9950000*	\$2.19
ST VRAIN REIJ BOND REDEMPTI	020102	17.5500000	\$1.42
ST VRAIN REIJ OVERRIDES	020104	13.5900000	\$1.10
ST VRAIN REIJ ABATEMENT REF	020106	0.2500000	\$0.02
CITY OF LONGMONT GENERAL OP	030601	13.4200000	\$1.09
NORTHERN COLO WATER CONTRAC	051201	1.0000000	\$0.08
ST VRAIN LEFT HAND WATER GE	051601	1.4060000	\$0.11
MOUNTAIN VIEW FIRE DIST GEN	060801	16.2470000	\$1.32
Taxes Billed 2022		115.2040000	\$9.34

* Credit Levy

Property Code	Value Type	Actual	Assessed
4147 - grazing land- agriculture	Standard	\$305.00	\$81.00
Total	Standard	\$305.00	\$81.00

The amounts of taxes due on this page are based on **last year's** property value assessments.
For current year values visit the [Boulder County Assessor's site](#).

PAYMENT DUE DATES:

First Half Payment - February 28

Second Half Payment - June 15

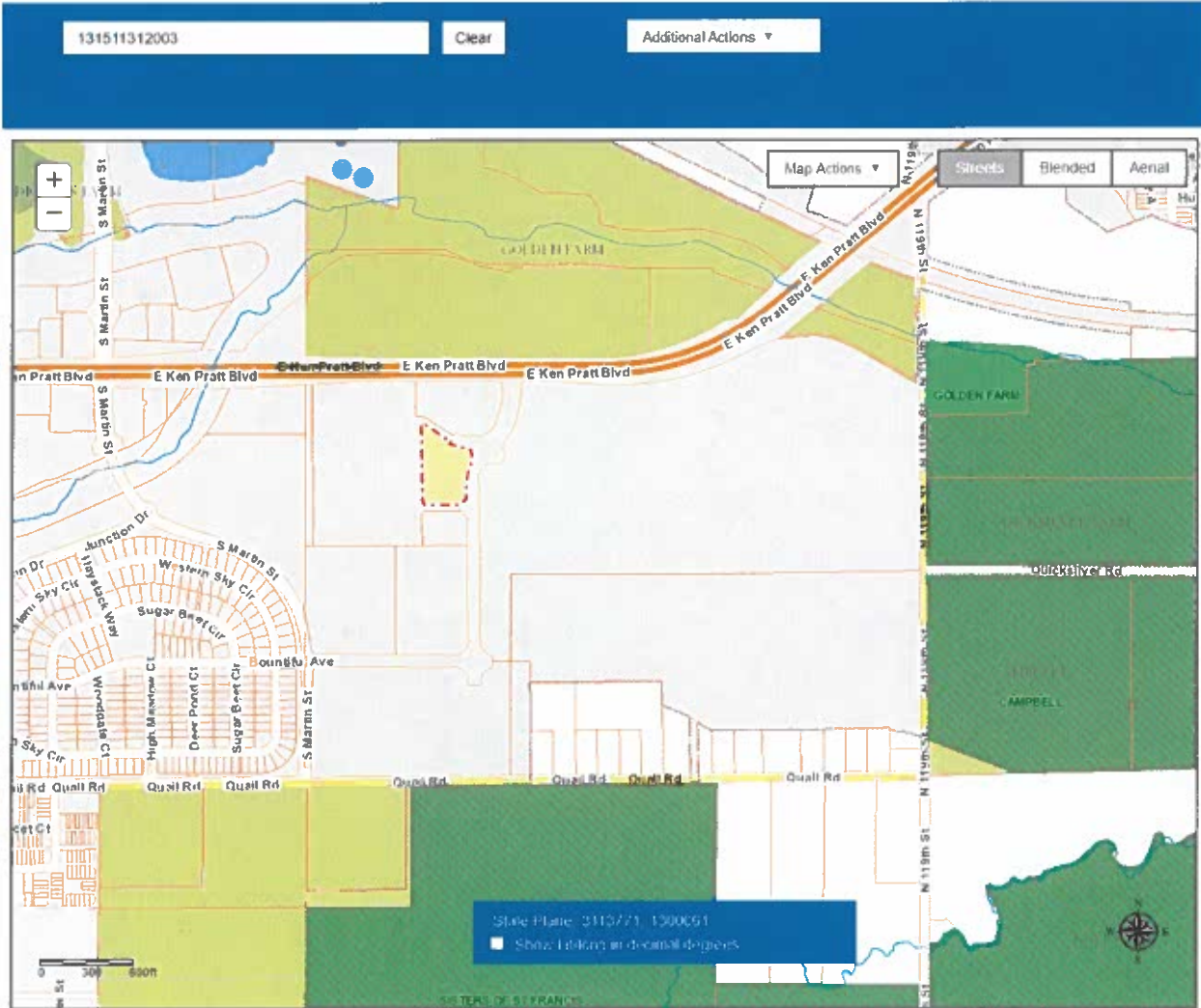
Full Payment - May 1

Mailing address: PO Box 471, Boulder, CO 80306

Physical / Overnight Mailing Address: 1325 Pearl Street, Boulder, CO 80302

Irwin Thomas Annexation No 1

Parcel # 13151131203



Tax Account

Account Number R0616058

Tax Billed at 2022 Rates

Tax Area 000689 - 000689

Authority	Authority Id	Mill Levy	Amount
BOULDER COUNTY GENERAL OPER	010001	19.7570000	\$1.23
BOULDER COUNTY ROAD & BRIDG	010002	0.1860000	\$0.01
BOULDER COUNTY PUBLIC WELFA	010003	0.9780000	\$0.06
BOULDER COUNTY DEVEL DISABI	010007	1.0000000	\$0.06
BOULDER COUNTY CAPITAL EXPE	010009	1.2160000	\$0.08
BOULDER COUNTY REFUND ABATE	010011	0.1010000	\$0.01
BOULDER COUNTY HEALTH & HUM	010021	0.6080000	\$0.04
BOULDER CO TEMP HS SAFETY N	010022	0.9000000	\$0.06
ST VRAIN REIJ GENERAL OPERA	020101	26.9950000*	\$1.70
ST VRAIN REIJ BOND REDEMPTI	020102	17.5500000	\$1.11
ST VRAIN REIJ OVERRIDES	020104	13.5900000	\$0.86
ST VRAIN REIJ ABATEMENT REF	020106	0.2500000	\$0.02
CITY OF LONGMONT GENERAL OP	030601	13.4200000	\$0.85
NORTHERN COLO WATER CONTRAC	051201	1.0000000	\$0.06
ST VRAIN LEFT HAND WATER GE	051601	1.4060000	\$0.09
MOUNTAIN VIEW FIRE DIST GEN	060801	16.2470000	\$1.02
Taxes Billed 2022		115.2040000	\$7.26

* Credit Levy

Property Code	Value Type	Actual	Assessed
4147 - grazing land- agriculture	Standard	\$237.00	\$63.00
Total	Standard	\$237.00	\$63.00

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PAYMENT DUE DATES:

First Half Payment - February 28

Second Half Payment - June 15

Full Payment - May 1

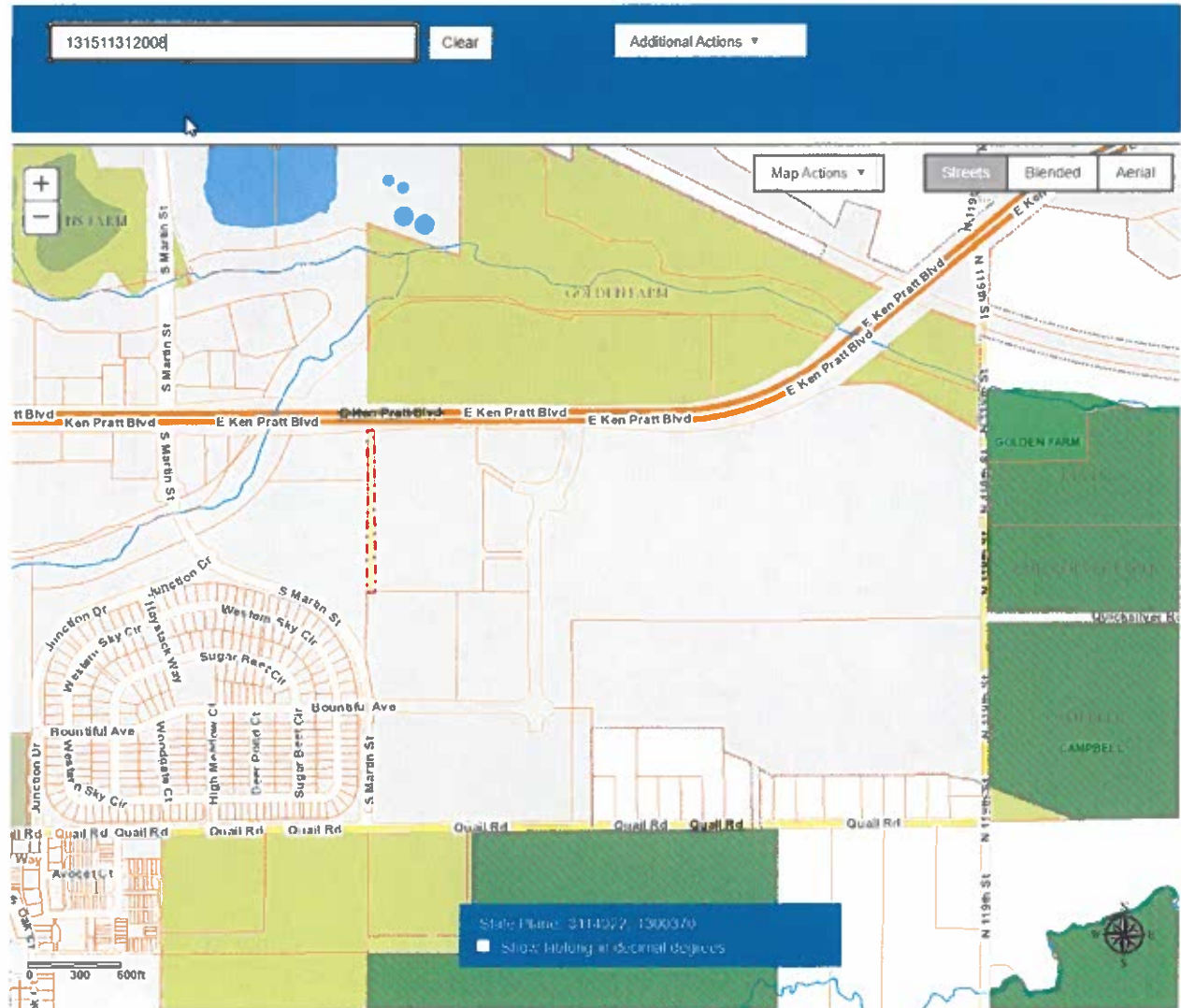
Mailing address: PO Box 471, Boulder, CO 80306

Physical / Overnight Mailing Address: 1325 Pearl Street, Boulder, CO 80302

#6

Irwin Thomas Annexation No 1

Parcel # 131511312008





Statement Of Taxes Due

Account Number R0616063

Parcel 131511312008

Assessed To

CITY OF LONGMONT
350 KIMBARK ST
LONGMONT, CO 80501

Legal Description

Situs Address

OUTLOT A IRWIN THOMAS 1ST FLG FINAL PLAT

9705 N 119TH ST LONGMONT 80501

Year	Tax	Interest	Fees	Payments	Balance
Grand Total Due as of 05/24/2023					\$0.00

This information does not include land or improvements assessed under a separate account number, personal property taxes, transfer tax or misc. tax collected on behalf of other entities, special or local improvement district assessments or mobile homes, unless specifically mentioned.

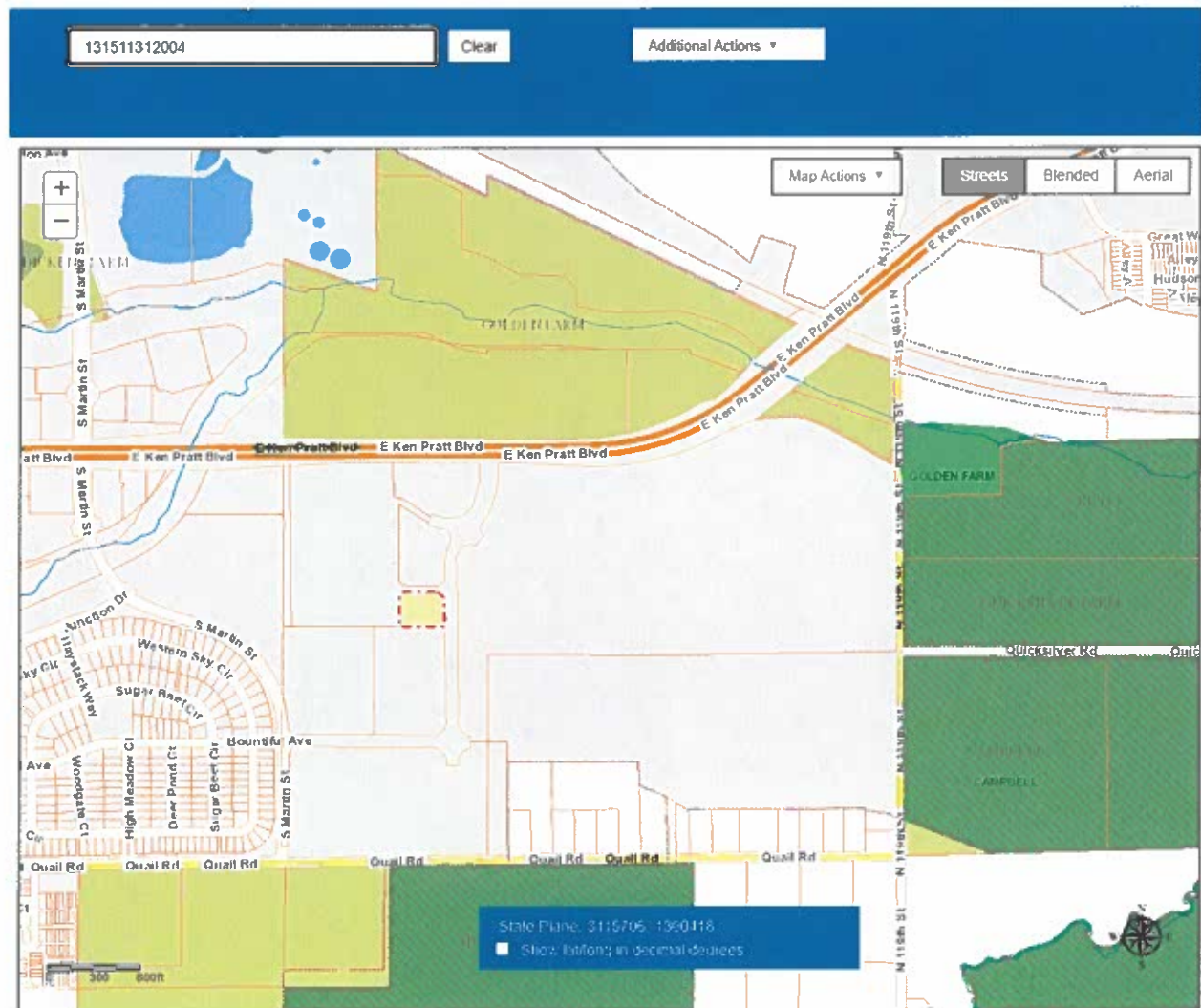
All Tax Lien Sale amounts are subject to change due to endorsement of current taxes by the lienholder or to advertising and distraint warrant fees. Changes may occur and the Treasurer's Office will need to be contacted prior to remittance. **TAX LIEN SALE REDEMPTION AMOUNTS MUST BE PAID BY CASH OR CASHIERS CHECK.**

Special taxing districts and the boundaries of such districts may be on file with the Board of County Commissioners, the County Clerk, or the County Assessor.

PAUL WEISSMANN
BOULDER COUNTY TREASURER
PO BOX 471
BOULDER, CO 80306-0471
(303) 441-3520

Irwin Thomas Annexation No 1

Parcel # 131511312004



Tax Account

Account Number R0616059

Tax Billed at 2022 Rates

Tax Area 000689 - 000689

Authority	Authority Id	Mill Levy	Amount
BOULDER COUNTY GENERAL OPER	010001	19.7570000	\$0.58
BOULDER COUNTY ROAD & BRIDG	010002	0.1860000	\$0.01
BOULDER COUNTY PUBLIC WELFA	010003	0.9780000	\$0.03
BOULDER COUNTY DEVEL DISABI	010007	1.0000000	\$0.03
BOULDER COUNTY CAPITAL EXPE	010009	1.2160000	\$0.04
BOULDER COUNTY REFUND ABATE	010011	0.1010000	\$0.00
BOULDER COUNTY HEALTH & HUM	010021	0.6080000	\$0.02
BOULDER CO TEMP HS SAFETY N	010022	0.9000000	\$0.03
ST VRAIN REIJ GENERAL OPERA	020101	26.9950000*	\$0.81
ST VRAIN REIJ BOND REDEMPTI	020102	17.5500000	\$0.53
ST VRAIN REIJ OVERRIDES	020104	13.5900000	\$0.41
ST VRAIN REIJ ABATEMENT REF	020106	0.2500000	\$0.01
CITY OF LONGMONT GENERAL OP	030601	13.4200000	\$0.40
NORTHERN COLO WATER CONTRAC	051201	1.0000000	\$0.03
ST VRAIN LEFT HAND WATER GE	051601	1.4060000	\$0.04
MOUNTAIN VIEW FIRE DIST GEN	060801	16.2470000	\$0.49
Taxes Billed 2022		115.2040000	\$3.46

* Credit Levy

Property Code	Value Type	Actual	Assessed
4147 - grazing land- agriculture	Standard	\$114.00	\$30.00
Total	Standard	\$114.00	\$30.00

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PAYMENT DUE DATES:

First Half Payment - February 28

Second Half Payment - June 15

Full Payment - May 1

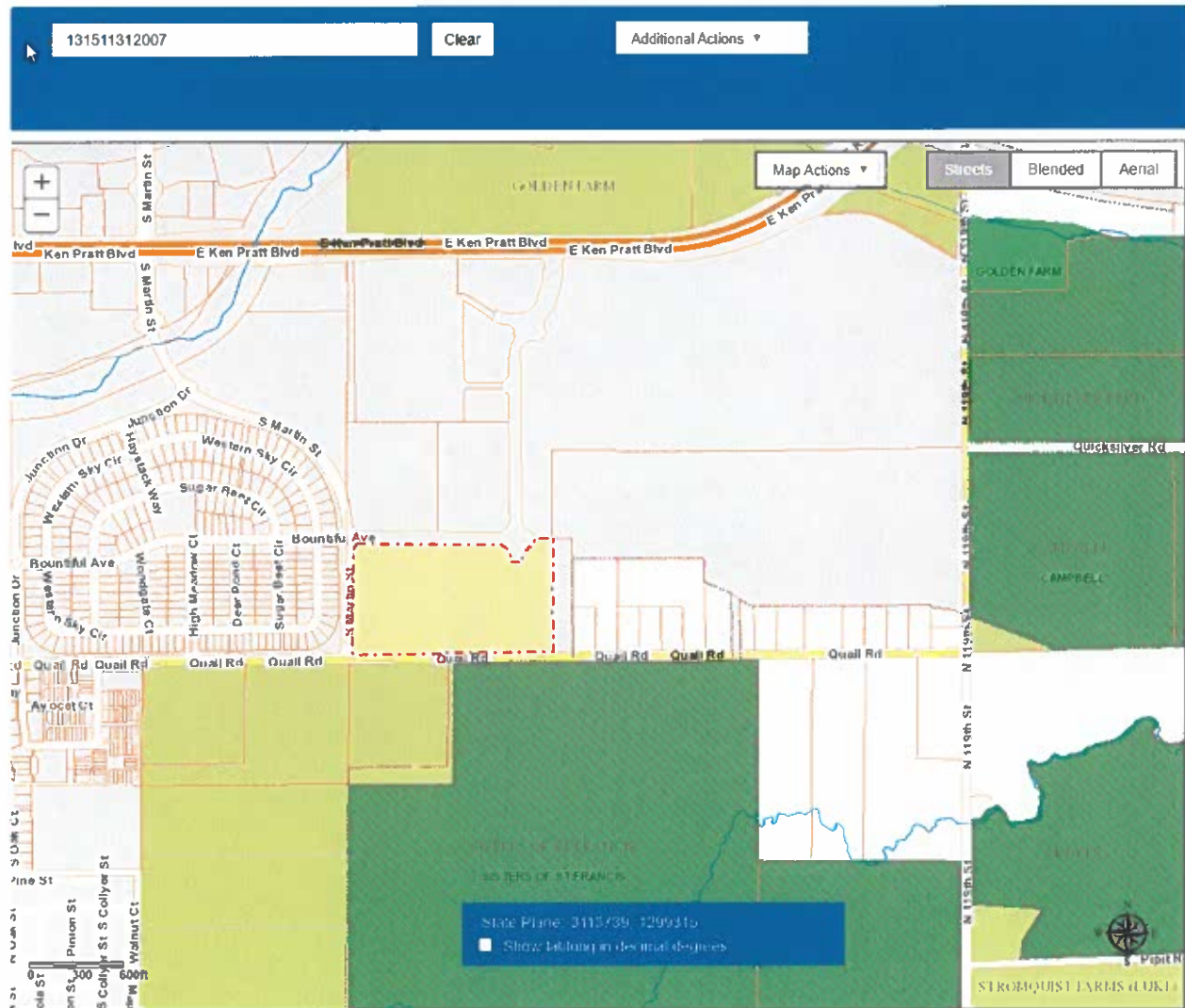
Mailing address: PO Box 471, Boulder, CO 80306

Physical / Overnight Mailing Address: 1325 Pearl Street, Boulder, CO 80302

#8 Part 1

Irwin Thomas Annexation No 1

Parcel # 13151131207



Tax Account

Account Number R0615192

Tax Billed at 2022 Rates

Tax Area 000683 - 000683

Authority	Authority Id	Mill Levy	Amount
BOULDER COUNTY GENERAL OPER	010001	19.7570000	\$1.06
BOULDER COUNTY ROAD & BRIDG	010002	0.1860000	\$0.01
BOULDER COUNTY PUBLIC WELFA	010003	0.9780000	\$0.05
BOULDER COUNTY DEVEL DISABI	010007	1.0000000	\$0.05
BOULDER COUNTY CAPITAL EXPE	010009	1.2160000	\$0.06
BOULDER COUNTY REFUND ABATE	010011	0.1010000	\$0.01
BOULDER COUNTY HEALTH & HUM	010021	0.6080000	\$0.03
BOULDER CO TEMP HS SAFETY N	010022	0.9000000	\$0.05
ST VRAIN REIJ GENERAL OPERA	020101	26.9950000*	\$1.43
ST VRAIN REIJ BOND REDEMPTI	020102	17.5500000	\$0.93
ST VRAIN REIJ OVERRIDES	020104	13.5900000	\$0.72
ST VRAIN REIJ ABATEMENT REF	020106	0.2500000	\$0.01
CITY OF LONGMONT GENERAL OP	030601	13.4200000	\$0.71
NORTHERN COLO WATER CONTRAC	051201	1.0000000	\$0.05
ST VRAIN LEFT HAND WATER GE	051601	1.4060000	\$0.07
MOUNTAIN VIEW FIRE DIST GEN	060801	16.2470000	\$0.86
Taxes Billed 2022		115.2040000	\$6.10

* Credit Levy

Property Code	Value Type	Actual	Assessed
4147 - grazing land- agriculture	Standard	\$200.00	\$53.00
Total	Standard	\$200.00	\$53.00

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PAYMENT DUE DATES:

First Half Payment - February 28

Second Half Payment - June 15

Full Payment - May 1

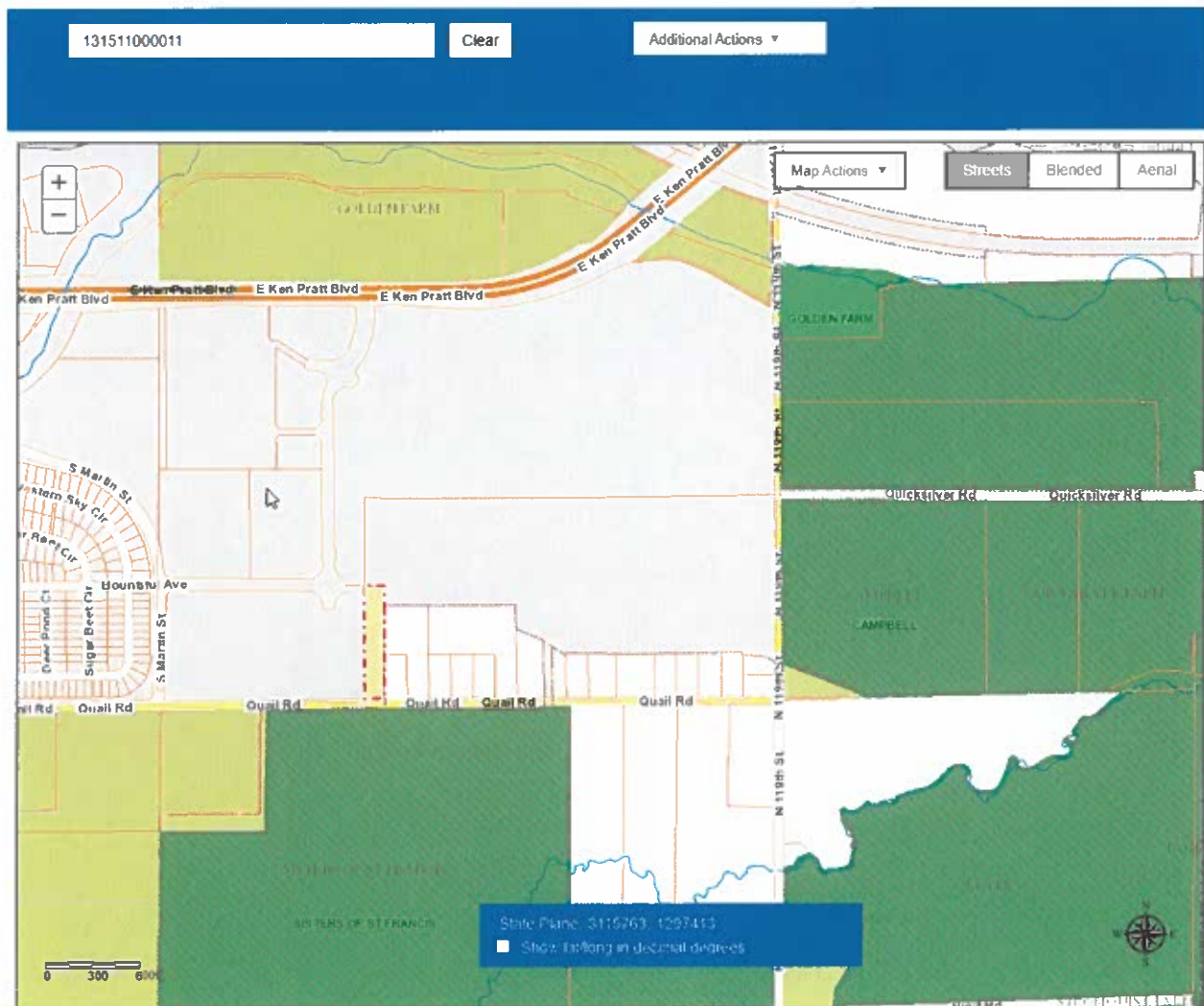
Mailing address: PO Box 471, Boulder, CO 80306

Physical / Overnight Mailing Address: 1325 Pearl Street, Boulder, CO 80302

#8 Part 2

Irwin Thomas Annexation No 1

Parcel # 131511000011



Tax Account

Account Number R0616062

Tax Billed at 2022 Rates

Tax Area 000689 - 000689

Authority	Authority Id	Mill Levy	Amount
BOULDER COUNTY GENERAL OPER	010001	19.7570000	\$8.53
BOULDER COUNTY ROAD & BRIDG	010002	0.1860000	\$0.08
BOULDER COUNTY PUBLIC WELFA	010003	0.9780000	\$0.42
BOULDER COUNTY DEVEL DISABI	010007	1.0000000	\$0.43
BOULDER COUNTY CAPITAL EXPE	010009	1.2160000	\$0.53
BOULDER COUNTY REFUND ABATE	010011	0.1010000	\$0.04
BOULDER COUNTY HEALTH & HUM	010021	0.6080000	\$0.26
BOULDER CO TEMP HS SAFETY N	010022	0.9000000	\$0.39
ST VRAIN REIJ GENERAL OPERA	020101	26.9950000*	\$11.66
ST VRAIN REIJ BOND REDEMPTI	020102	17.5500000	\$7.58
ST VRAIN REIJ OVERRIDES	020104	13.5900000	\$5.87
ST VRAIN REIJ ABATEMENT REF	020106	0.2500000	\$0.11
CITY OF LONGMONT GENERAL OP	030601	13.4200000	\$5.80
NORTHERN COLO WATER CONTRAC	051201	1.0000000	\$0.43
ST VRAIN LEFT HAND WATER GE	051601	1.4060000	\$0.61
MOUNTAIN VIEW FIRE DIST GEN	060801	16.2470000	\$7.02
Taxes Billed 2022		115.2040000	\$49.76

* Credit Levy

Property Code	Value Type	Actual	Assessed
4147 - grazing land- agriculture	Standard	\$1,635.00	\$432.00
Total	Standard	\$1,635.00	\$432.00

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PAYMENT DUE DATES:

First Half Payment - February 28

Second Half Payment - June 15

Full Payment - May 1

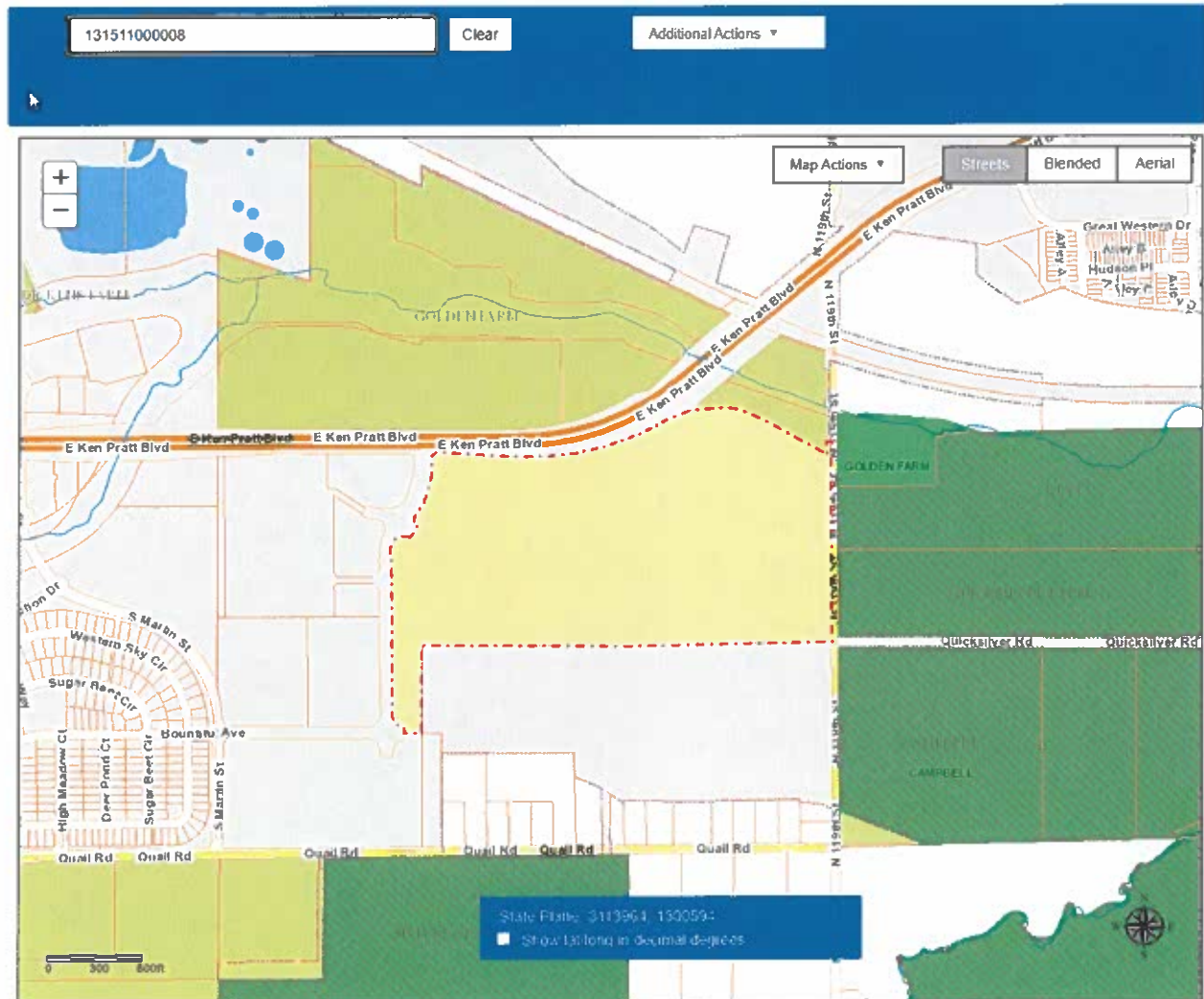
Mailing address: PO Box 471, Boulder, CO 80306

Physical / Overnight Mailing Address: 1325 Pearl Street, Boulder, CO 80302

#9 Part 1

Irwin Thomas Annexation No 1

Parcel # 131511000008



Tax Account

Account Number R0615189

Tax Billed at 2022 Rates

Tax Area 000689 - 000689

Authority	Authority Id	Mill Levy	Amount
BOULDER COUNTY GENERAL OPER	010001	19.7570000	\$31.29
BOULDER COUNTY ROAD & BRIDG	010002	0.1860000	\$0.29
BOULDER COUNTY PUBLIC WELFA	010003	0.9780000	\$1.55
BOULDER COUNTY DEVEL DISABI	010007	1.0000000	\$1.58
BOULDER COUNTY CAPITAL EXPE	010009	1.2160000	\$1.93
BOULDER COUNTY REFUND ABATE	010011	0.1010000	\$0.16
BOULDER COUNTY HEALTH & HUM	010021	0.6080000	\$0.96
BOULDER CO TEMP HS SAFETY N	010022	0.9000000	\$1.43
ST VRAIN REIJ GENERAL OPERA	020101	26.9950000*	\$42.76
ST VRAIN REIJ BOND REDEMPTI	020102	17.5500000	\$27.80
ST VRAIN REIJ OVERRIDES	020104	13.5900000	\$21.53
ST VRAIN REIJ ABATEMENT REF	020106	0.2500000	\$0.40
CITY OF LONGMONT GENERAL OP	030601	13.4200000	\$21.26
NORTHERN COLO WATER CONTRAC	051201	1.0000000	\$1.58
ST VRAIN LEFT HAND WATER GE	051601	1.4060000	\$2.23
MOUNTAIN VIEW FIRE DIST GEN	060801	16.2470000	\$25.73
Taxes Billed 2022		115.2040000	\$182.48

* Credit Levy

Property Code	Value Type	Actual	Assessed
4147 - grazing land- agriculture	Standard	\$6,000.00	\$1,584.00
Total	Standard	\$6,000.00	\$1,584.00

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PAYMENT DUE DATES:

First Half Payment - February 28

Second Half Payment - June 15

Full Payment - May 1

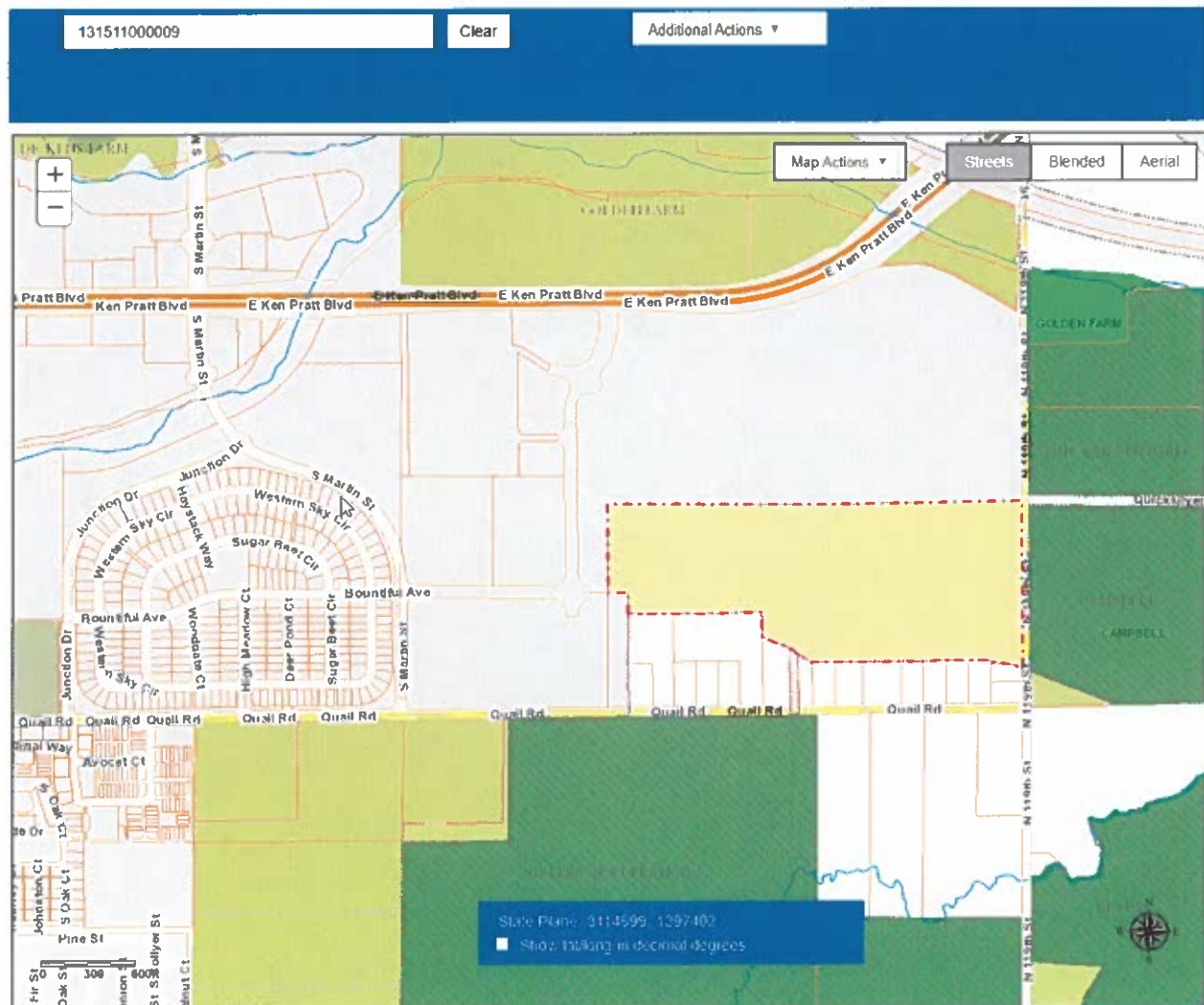
Mailing address: PO Box 471, Boulder, CO 80306

Physical / Overnight Mailing Address: 1325 Pearl Street, Boulder, CO 80302

#9 Part 2

Irwin Thomas Annexation No 1

Parcel # 131511000009



Tax Account

Account Number R0615191

Tax Billed at 2022 Rates

Tax Area 000683 - 000683

Authority	Authority Id	Mill Levy	Amount
BOULDER COUNTY GENERAL OPER	010001	19.7570000	\$866.67
BOULDER COUNTY ROAD & BRIDG	010002	0.1860000	\$8.16
BOULDER COUNTY PUBLIC WELFA	010003	0.9780000	\$42.90
BOULDER COUNTY DEVEL DISABI	010007	1.0000000	\$43.87
BOULDER COUNTY CAPITAL EXPE	010009	1.2160000	\$53.34
BOULDER COUNTY REFUND ABATE	010011	0.1010000	\$4.43
BOULDER COUNTY HEALTH & HUM	010021	0.6080000	\$26.67
BOULDER CO TEMP HS SAFETY N	010022	0.9000000	\$39.48
ST VRAIN REIJ GENERAL OPERA	020101	26.9950000*	\$1,184.19
ST VRAIN REIJ BOND REDEMPTI	020102	17.5500000	\$769.87
ST VRAIN REIJ OVERRIDES	020104	13.5900000	\$596.15
ST VRAIN REIJ ABATEMENT REF	020106	0.2500000	\$10.97
CITY OF LONGMONT GENERAL OP	030601	13.4200000	\$588.70
NORTHERN COLO WATER CONTRAC	051201	1.0000000	\$43.87
ST VRAIN LEFT HAND WATER GE	051601	1.4060000	\$61.68
MOUNTAIN VIEW FIRE DIST GEN	060801	16.2470000	\$712.71
Taxes Billed 2022		115.2040000	\$5,053.66

* Credit Levy

Property Code	Value Type	Actual	Assessed
1177 - res land not integral to ag	Standard	\$244,000.00	\$16,958.00
1277 - res imp not integral to ag	Standard	\$373,500.00	\$25,959.00
4147 - grazing land- agriculture	Standard	\$3,600.00	\$950.00
Total	Standard	\$621,100.00	\$43,867.00

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PAYMENT DUE DATES:

First Half Payment - February 28

Second Half Payment - June 15

Full Payment - May 1

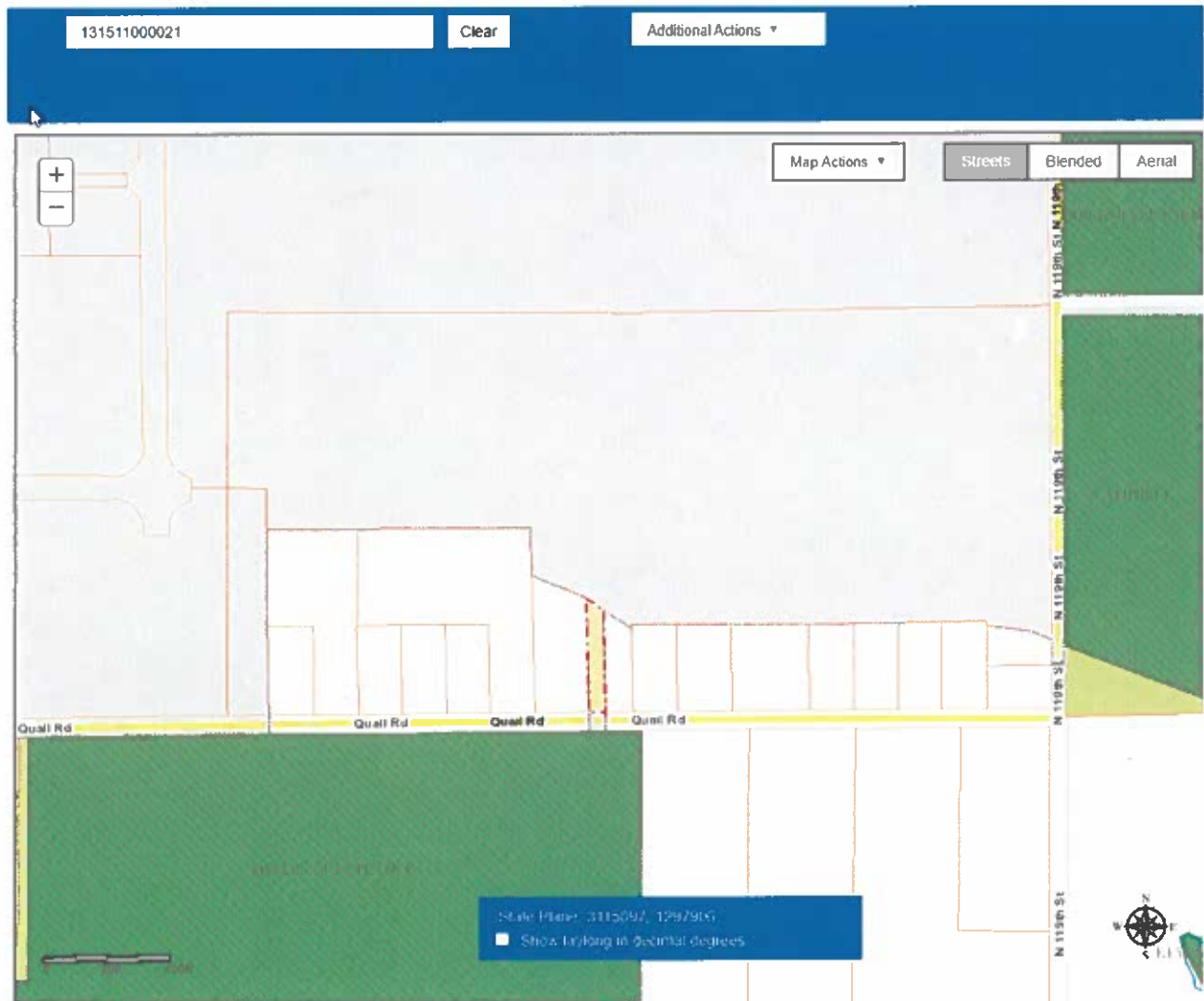
Mailing address: PO Box 471, Boulder, CO 80306

Physical / Overnight Mailing Address: 1325 Pearl Street, Boulder, CO 80302

#9 Part 3

Irwin Thomas Annexation No 1

Parcel # 131511000021



Tax Account

Account Number R0052033

Tax Billed at 2022 Rates

Tax Area 000689 - 000689

Authority	Authority Id	Mill Levy	Amount
BOULDER COUNTY GENERAL OPER	010001	19.7570000	\$3.63
BOULDER COUNTY ROAD & BRIDG	010002	0.1860000	\$0.03
BOULDER COUNTY PUBLIC WELFA	010003	0.9780000	\$0.18
BOULDER COUNTY DEVEL DISABI	010007	1.0000000	\$0.19
BOULDER COUNTY CAPITAL EXPE	010009	1.2160000	\$0.23
BOULDER COUNTY REFUND ABATE	010011	0.1010000	\$0.02
BOULDER COUNTY HEALTH & HUM	010021	0.6080000	\$0.11
BOULDER CO TEMP HS SAFETY N	010022	0.9000000	\$0.17
ST VRAIN REIJ GENERAL OPERA	020101	26.9950000*	\$5.00
ST VRAIN REIJ BOND REDEMPTI	020102	17.5500000	\$3.25
ST VRAIN REIJ OVERRIDES	020104	13.5900000	\$2.52
ST VRAIN REIJ ABATEMENT REF	020106	0.2500000	\$0.05
CITY OF LONGMONT GENERAL OP	030601	13.4200000	\$2.48
NORTHERN COLO WATER CONTRAC	051201	1.0000000	\$0.19
ST VRAIN LEFT HAND WATER GE	051601	1.4060000	\$0.26
MOUNTAIN VIEW FIRE DIST GEN	060801	16.2470000	\$3.01
Taxes Billed 2022		115.2040000	\$21.32

* Credit Levy

Property Code	Value Type	Actual	Assessed
4117 - irrigated land- agriculture	Standard	\$700.00	\$185.00
Total	Standard	\$700.00	\$185.00

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PAYMENT DUE DATES:

First Half Payment - February 28

Second Half Payment - June 15

Full Payment - May 1

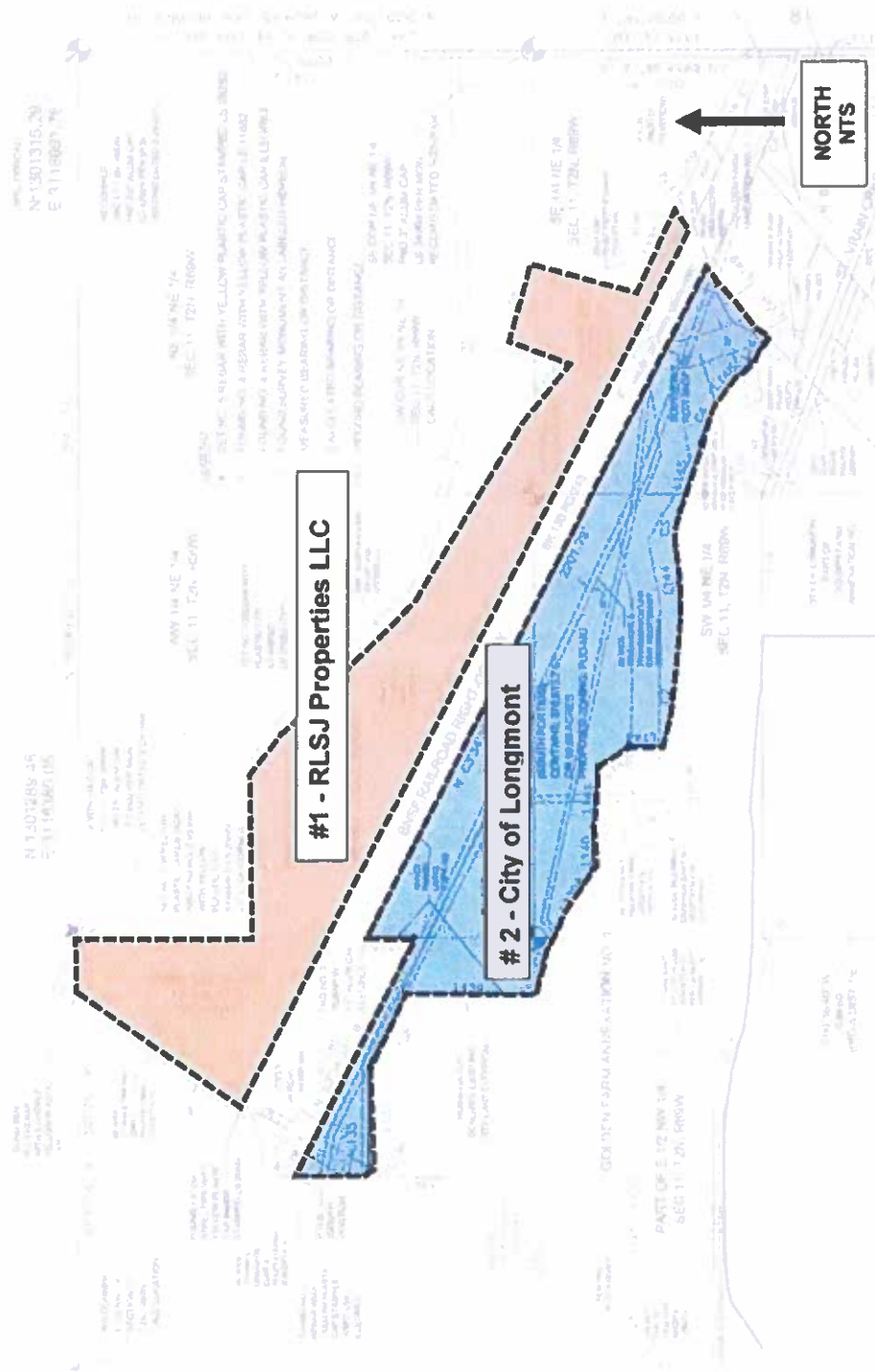
Mailing address: PO Box 471, Boulder, CO 80306

Physical / Overnight Mailing Address: 1325 Pearl Street, Boulder, CO 80302

EXHIBIT B

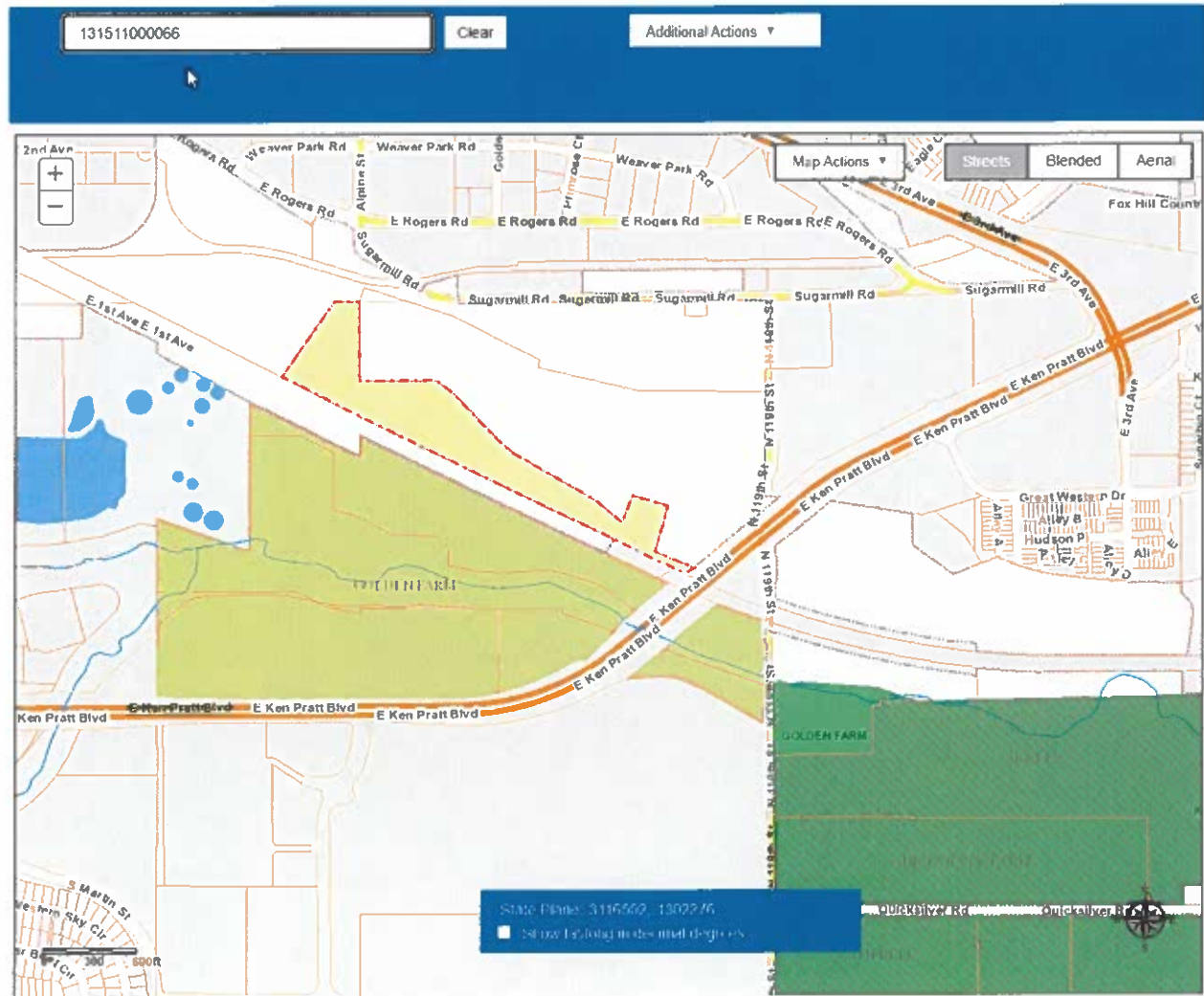
**Mountain View Fire Protection District
Irwin Thomas Annexation No. 2
Petition for Exclusion
Ownership Diagram
March 16, 2023**

- 1. RLSJ Properties , LLC**
PO Box 54
Longmont, CO 80502
Parcel # 131511000066
Warranty Deed recorded May 8, 2000
at Reception No. 2043296
- 2. City of Longmont**
350 Kimbark St
Longmont Co
80501-5500
Parcel #131511000067
Warranty Deed recorded July 3, 2003
at Reception No. 2465971



Irwin Thomas Annexation No 2

Parcel # 131511000066



Tax Account

Account Number R0611068

Tax Billed at 2022 Rates

Tax Area 000683 - 000683

Authority	Authority Id	Mill Levy	Amount
BOULDER COUNTY GENERAL OPER	010001	19.7570000	\$1.13
BOULDER COUNTY ROAD & BRIDG	010002	0.1860000	\$0.01
BOULDER COUNTY PUBLIC WELFA	010003	0.9780000	\$0.06
BOULDER COUNTY DEVEL DISABI	010007	1.0000000	\$0.06
BOULDER COUNTY CAPITAL EXPE	010009	1.2160000	\$0.07
BOULDER COUNTY REFUND ABATE	010011	0.1010000	\$0.01
BOULDER COUNTY HEALTH & HUM	010021	0.6080000	\$0.04
BOULDER CO TEMP HS SAFETY N	010022	0.9000000	\$0.05
ST VRAIN REIJ GENERAL OPERA	020101	26.9950000*	\$1.57
ST VRAIN REIJ BOND REDEMPTI	020102	17.5500000	\$1.02
ST VRAIN REIJ OVERRIDES	020104	13.5900000	\$0.79
ST VRAIN REIJ ABATEMENT REF	020106	0.2500000	\$0.01
CITY OF LONGMONT GENERAL OP	030601	13.4200000	\$0.78
NORTHERN COLO WATER CONTRAC	051201	1.0000000	\$0.06
ST VRAIN LEFT HAND WATER GE	051601	1.4060000	\$0.08
MOUNTAIN VIEW FIRE DIST GEN	060801	16.2470000	\$0.94
Taxes Billed 2022		115.2040000	\$6.68

* Credit Levy

Property Code	Value Type	Actual	Assessed
5170 - severed minerals	Standard	\$200.00	\$58.00
Total	Standard	\$200.00	\$58.00

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PAYMENT DUE DATES:

First Half Payment - February 28

Second Half Payment - June 15

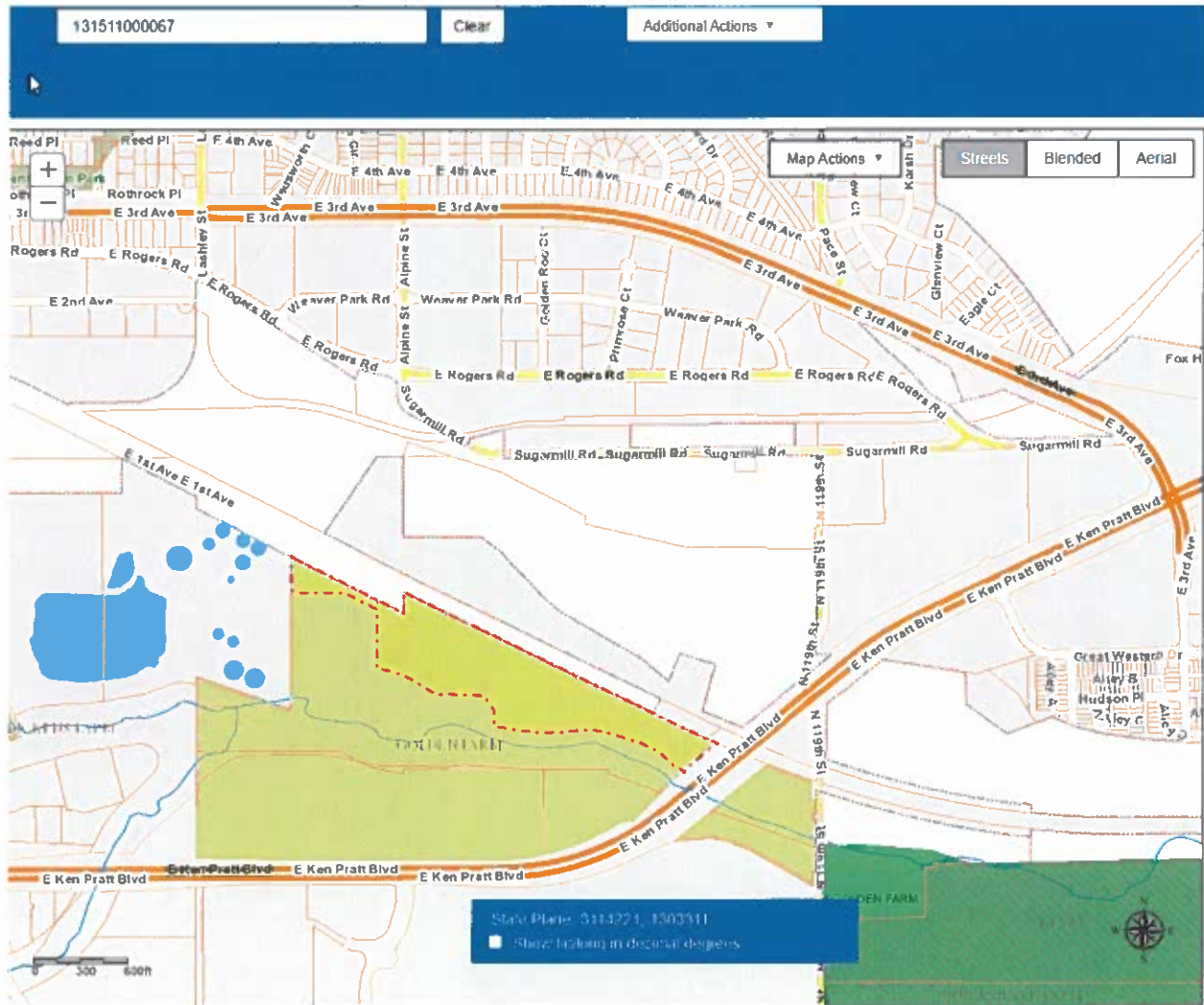
Full Payment - May 1

Mailing address: PO Box 471, Boulder, CO 80306

Physical / Overnight Mailing Address: 1325 Pearl Street, Boulder, CO 80302

Irwin Thomas Annexation No 2

Parcel # 131511000067



Tax Account

Account Number R0516477

Tax Billed at 2022 Rates

Tax Area 000683 - 000683

Authority	Authority Id	Mill Levy	Amount
BOULDER COUNTY GENERAL OPER	010001	19.7570000	\$0.00
BOULDER COUNTY ROAD & BRIDG	010002	0.1860000	\$0.00
BOULDER COUNTY PUBLIC WELFA	010003	0.9780000	\$0.00
BOULDER COUNTY DEVEL DISABI	010007	1.0000000	\$0.00
BOULDER COUNTY CAPITAL EXPE	010009	1.2160000	\$0.00
BOULDER COUNTY REFUND ABATE	010011	0.1010000	\$0.00
BOULDER COUNTY HEALTH & HUM	010021	0.6080000	\$0.00
BOULDER CO TEMP HS SAFETY N	010022	0.9000000	\$0.00
ST VRAIN REIJ GENERAL OPERA	020101	26.9950000*	\$0.00
ST VRAIN REIJ BOND REDEMP TI	020102	17.5500000	\$0.00
ST VRAIN REIJ OVERRIDES	020104	13.5900000	\$0.00
ST VRAIN REIJ ABATEMENT REF	020106	0.2500000	\$0.00
CITY OF LONGMONT GENERAL OP	030601	13.4200000	\$0.00
NORTHERN COLO WATER CONTRAC	051201	1.0000000	\$0.00
ST VRAIN LEFT HAND WATER GE	051601	1.4060000	\$0.00
MOUNTAIN VIEW FIRE DIST GEN	060801	16.2470000	\$0.00
Taxes Billed 2022		115.2040000	\$0.00

* Credit Levy

Property Code	Value Type	Actual	Assessed
9149 - political subd- exempt	Standard	\$947,400.00	\$274,746.00
Total	Standard	\$947,400.00	\$274,746.00

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PAYMENT DUE DATES:

First Half Payment - February 28

Second Half Payment - June 15

Full Payment - May 1

Mailing address: PO Box 471, Boulder, CO 80306

Physical / Overnight Mailing Address: 1325 Pearl Street, Boulder, CO 80302



Mountain View Fire Protection District

Proposal: Addition of Assistant Chief of Operations for Enhanced Fire District Efficiency and Effectiveness

Introduction:

We are excited to propose the addition of an Assistant Chief of Operations to the fire district. This critical position will provide the professional leadership, coordination, and strategic oversight needed to optimize our emergency response operations within the district. By outlining the key functions and responsibilities of the Assistant Chief, we aim to showcase the significant benefits this addition will bring to our department and the community we serve. Additionally, we will address the current workload and division of duties within the Deputy Chief of Operations role, ensuring a more balanced and effective organizational structure.

By adding an Assistant Chief of Operations, we envision a strengthened leadership team that can provide guidance, direction, and accountability to our daily emergency response operations. This addition will allow the Deputy Chief of Operations to focus on broader strategic initiatives, enhancing our overall efficiency and effectiveness. In addition, the Assistant Chief will work closely with the Deputy Chief to ensure seamless coordination with external entities, aligning our operational response with external needs and resources.

Moreover, the addition of an Assistant Chief of Operations will significantly contribute to enhancing our operational readiness. By sharing responsibilities and workload, we can distribute the tasks more effectively, enabling dedicated attention to critical operational areas. In addition, by collaborating closely with stakeholders such as EMS, Training, Wildland, and fleet management, the Assistant Chief will optimize our readiness to respond promptly and efficiently to emergencies. This coordination will lead to improved response times, enhanced safety measures, and better outcomes for our community.

Recognizing the importance of addressing employee and district needs, the Assistant Chief will work collaboratively with the Training Division. By coordinating with training, we can provide comprehensive training programs that promote professional growth and development for our personnel. In addition, this collaborative approach will foster a culture of continuous improvement, ensuring our workforce is well-prepared to handle diverse emergencies.

The Assistant Chief of Operations will also evaluate our operational service delivery, proposing modifications and enhancements to meet the evolving needs of our district. With their dedicated focus, we can adapt quickly to changing circumstances, emerging trends, and best practices, driving operational excellence. Additionally, the Deputy Chief of Operations will have more time to collaborate with the Assistant Chief and evaluate service delivery, analyze data, and implement necessary changes.

As a valuable operational team member, the Assistant Chief of Operations will actively contribute to strategic decision-making processes. We can ensure alignment and progress by shaping operational policies, assisting with long-term goals and objectives, and guiding the district toward our mission and vision. This collaborative approach between the Assistant Chief and the Deputy Chief will create a stronger partnership, promoting effective integration and efficient coordination throughout the district.



Mountain View Fire Protection District

Proposal: Addition of Assistant Chief of Operations for Enhanced Fire District Efficiency and Effectiveness

In conclusion, the addition of an Assistant Chief of Operations will provide numerous benefits, including enhanced leadership, improved coordination, and optimized operational readiness. By balancing the workload and division of duties within the Deputy Chief of Operations role, we can create a more effective and efficient organizational structure. In addition, investing in this critical position strengthens our commitment to delivering the highest emergency response services to our community. Therefore, we strongly recommend the approval of adding an Assistant Chief of Operations to our fire department.

Salary: Approximately \$165,000

Essential Duties:

- Provide professional leadership over the day-to-day emergency response operations internal to the district.
- Work closely with the Deputy Chief to coordinate external needs for the operational response.
- Work closely with EMS, Wildland, and fleet management for optimal operational readiness.
- Collaboration with the Training Division to address employee and district needs.
- Responds to emergency incidents when necessary and may take command of significant events.
- Evaluate operational service delivery and propose modifications to meet the district's needs.
- Conduct research and provide recommendations on various issues that affect the district.
- Work collaboratively with the executive team to participate in decisions that guide the district toward accomplishing the mission and vision.
- Develop and administer the departments' budget and expenditures within the supervision level.
- Measure and review accomplishments and performance and conducts evaluations for employees under their supervision.
- Monitor compliance with policies, standards, procedures, and guidelines.
- Foster and promote effective integration and efficient coordination between activities, shifts, stations, and employees.
- May be recalled to work in times of need.
- May act in the capacity of the Deputy Chief in their absence.
- Practice and promote safe working habits. Reports unsafe working conditions and implements corrective measures as required.
- May be required to be on call for district response.
- Oversee, plan, and organize various programs and projects, including the Technical Rescue and Hazardous Materials Response teams.
- Prepare and maintain detailed reports and records on departmental activities for management review.
- Participate in formulating and administering department policies and developing long-range goals and objectives.
- In collaboration with the Deputy Chief, oversee employees within their level of supervision by giving work direction, resolving problems, preparing shift schedules, and setting deadlines to ensure the completion of operational functions.
- Organize emergency services for special events conducted within the district.



Mountain View Fire Protection District

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