



**Board of Directors Meeting
July 18, 2023
Hybrid/Virtual: Zoom**

AGENDA

- I. OPENING OF MEETING**
 - a. Call to Order
 - b. Roll Call
 - c. Pledge of Allegiance
 - d. Approval of Agenda
- II. PUBLIC/MEMBER PARTICIPATION**
- III. CONSENT AGENDA**
 - a. June 20 Board of Directors Meeting Minutes
- IV. REPORTS**
 - a. Staff Reports
- V. NEW BUSINESS**
 - a. June District Financials
 - b. Board Member 101
 - c. Public Participation Meeting Process Change Considerations
 - d. Public Hearing - Exclusion Petition for Irwin Thomas Annexation
 - e. Work Session Schedule for 2023
- 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

June 20, 2023 Meeting Minutes	Page 3
Staff Reports	Page 10
June Incident Reports	Page 14
June District Financials	Page 36
Board Orientation and Review	Page 58
Board Do's and Don'ts	Page 68
Public Participation Meeting Process Change Considerations	Page 70
Irwin Thomas Annexation Exclusion	Page 71

Join Zoom Meeting

<https://us02web.zoom.us/j/82081598850?pwd=cklNYXR5R09ncIBOU2l4QkVKQ3AwUT09>

Meeting ID: 820 8159 8850

Passcode: 254456

Phone In

719-359-4580

Meeting ID: 820 8159 8850

Passcode: 254456

Find your local number: <https://us02web.zoom.us/j/kbnFI30RKt>



**Board of Directors Regular Meeting
June 20, 2023, immediately following the Pension Board Meeting
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 June 20, 2023, as an In-Person/Virtual Zoom meeting and was called to order by Director McConnell at 6:07 p.m.

b. Roll Call

The following Board members attended the meeting:

Director McConnell, Director DeVenny, Director Lathrop, Director Whitlow, and Director Venrick

Other persons present were Chief David Beebe, Deputy Chief Sterling Folden, Deputy Chief Jeff Webb, Director of Administrative Services Pam Owens, Director of Finance Tonya Olson, and Legal Counsel Cathy Tallerico.

c. Pledge of Allegiance

d. Approval of Agenda

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

e. Election of Officers

Director Whitlow nominated Director McConnell for President, Director McConnell accepted. Director DeVenny nominated Director Whitlow for Vice President, Director Whitlow accepted. Director McConnell nominated Director Lathrop for Secretary, Director Lathrop accepted. Director Whitlow nominated Director DeVenny for Treasurer, Director DeVenny accepted. **Motion:** A roll call was done to approve the slate for the Officers for the Board of Directors and all were in favor and the slate carried unanimously.

II. PUBLIC/MEMBER PARTICIPATION

L3214 President, Ben Carter, reported on the email he sent to the Board. He reported that Local 3214 has been working on sending members to the Honor Guard Academy, fundraising, and continuing to support the Fournier family.

III. CONSENT AGENDA

Director Lathrop moved to approve the consent agenda, including May 2, 2023, Special Meeting minutes and the May 16, 2023, Board Meeting minutes. The motion was seconded by Director DeVenny and carried unanimously.

IV. REPORTS

Chief Dave Beebe stated that the staff reports were in the packet and asked for any questions.

Deputy Chief Webb introduced Julia Dumond, the District's new Community Outreach Coordinator. Julia has been a Community Outreach Assistant for the past five years and is looking forward to planning events and getting the program up and running.

Director McConnell asked how the promotional testing for this year is going. Chief Beebe updated that Neil Sheets had been promoted to the EMS Lieutenant, and the testing for the Lieutenant and Captain has not started but expects to have a lot of interest in those positions.

Director Lathrop asked about the Retirement Health Insurance Plan the District is looking into. Chief Beebe and Staff have continued to work and look at options, weighing the long-term effects to the district. In talking to other districts, Administration believes that the best long-term plan for retiree health care is a Retiree Health Savings program. Staff intends to bring all types of proposals to the Board before a decision is made.

V. NEW BUSINESS

a. May 2023 Financials

Director of Finance, Tonya Olson, reviewed the May financials and took questions. After discussion, a roll call was made for approval and the motion carried unanimously.

b. 2022 Audit Report

Abbey Irvine from Haynie and Company reported on the 2022 Audit Report. She reviewed the audit procedures, financial highlights, and required communications. Ms. Irvine then took questions. After discussion, **Motion:** A roll call was made to approve the 2022 Draft Audit Report, and all were in favor, it carried unanimously.

c. Set Public Meeting for July-Exclusion Petition for Irwin Thomas Annexation

The hearing for the Irwin Thomas Annexation is set for the July meeting.

d. Operations Assistant Chief

Deputy Chief Folden reported on the proposal that was in the Board Packet for the Assistant Chief of Operations position. It outlines the difference between the duties of the Assistant Chief of Operations and the duties of the Deputy Chief of Operations. The District currently needs this additional position. After discussion, **Motion:** Director Lathrop moved to approve unbudgeted funds for the new position of Assistant Chief of Operations. Director Whitlow seconded the motion and it carried unanimously.

VI. OLD BUSINESS

None

VII. BOARD MEMBER ITEMS

Director DeVenny attended First Friday in Superior. She attended a Public Forum in Superior about the CWPP. She also did a ride along with Station 3 and has 2 more scheduled this month.

Director McConnell asked when the New Board Orientation was scheduled for, and Ms. Owens said it is on the agenda for the July meeting. Director McConnell also welcomed the 3 newly pinned firefighters. She would also like to try to have quarterly workshops with the Board.

VIII. EXECUTIVE SESSION

Director Whitlow moved to go into Executive Session at 7:44 pursuant to Section. 24-6-402(4)(b) C.R.S. for purposes of consulting with legal counsel on current employee issues. It was seconded by Director Lathrop and carried unanimously.

Executive Session concluded at 9:03 pm.

IX. ADJOURNMENT

There being no further business to come before the meeting, Director DeVenny moved to adjourn the meeting at 9:04 p.m. It was seconded by Director Whitlow 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, Laura McConnell Date

Board Secretary, Cole Lathrop Date

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

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**

June 20, 2023

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.

May 16, 2023

None

June 20, 2023

Motion: A roll call was done to approve the slate for the Officers for the Board of Directors and all were in favor and the slate carried unanimously.

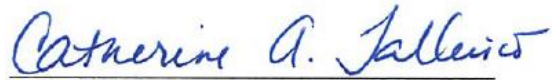
Motion: A roll call was made to approve the 2022 Draft Audit Report, and all were in favor, it carried unanimously.

Motion: Director Lathrop moved to approve unbudgeted funds for the new position of Assistant Chief of Operations. Director Whitlow seconded the motion and carried unanimously.

CERTIFICATION OF EXECUTIVE SESSION

On June 20, 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 current employee issues. The motion carried unanimously, and the Board entered into an executive session from 7:44 p.m. until 9:03 p.m.

I, Catherine A. Tallerico, Reg. No. 19995, 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.



Catherine A. Tallerico



MOUNTAIN VIEW FIRE RESCUE

FROM THE OFFICE OF DAVE BEEBE, FIRE CHIEF

To: MVFPD Board of Directors
From: Dave Beebe
Date: June 12, 2023
Re: July Chief's Report

Directors,

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

Administrative Services

- Two retirements in June. Engineer Paul Gransee and Firefighter Paramedic Randy Norris. Paul had a retirement lunch on July 6th. We are working with Randy to plan his.
- Five employees are off or on alternative duty.

Finance

- As mentioned by Chief Beebe, finance had a team meeting with North Metro to discuss their new retirement health program included in the latest contract. It was helpful to find out the philosophy behind it and their approach to forecasting a cost.
- The finance director attended the SDA legislative update on June 27th. Several bills were passed affecting special districts related to CORA requests, HR/personnel-related topics, and property taxes. Currently, SB23-303 which is expected to change property tax calculations, is being challenged in the Supreme Court for violating the state's single-subject rule. A decision is expected within the next 30 days.
- Budget orientation and finance tools setup session was held with the new community outreach coordinator in June.
- The Finance Director met with Loveland Fire Rescue business manager to share information regarding the financial requirements of being a special district.
- Software update: Optimizing the software since implementation continues.
 - Finance had five work sessions with the software vendor to complete the closing process for 2022 and work on the budget module implementation.
 - At the end of June there were 5 open tickets with the vendor.
 - The Solver budget module go-live date has been pushed back to July 20th. Primarily to allow enough time for training new users. During testing, it was also discovered that more setup was still needed with the module before it is made available for end users.

Operations

- The district has an engine out on assignment at the Chris Mountain Fire.

Training

- The district has acquired a couple of structures that have been utilized for search training.

- There have been 530 training requests for training over and above the regular program processed to date with 90% approved.

CWPP

- The district received a grant for assistance with our CWPP. This is a reimbursement-style grant.

Life Safety

Highlights of the Life Safety Division:

- 75 plan reviews were completed in June.
- Mead
 - More large warehouses at Elevations 25 opening in July, Richie Brothers and CR 9 ½.
 - Acting as a liaison to companies removing PFAs foams from their suppression systems.
- Erie
 - Westerly clubhouse and pool facilities plans came in.
 - Erie Town Hall building expansion begins in July.
- Superior
 - Construction continues on all the projects in central Superior.
- Inspections
 - Five fireworks stands were issued permits.
 - Five fireworks shows were approved in the district.
 - Crew inspections are in full swing. Deputy fire marshals are following up on life safety issues.

Fire Investigations:

- Lithium-Ion battery fire in unincorporated Weld County
- Working with NIST to document the fire of an EV vehicle in Erie.
- Possible vehicle arson in unincorporated Weld County
- Assisted MAFIT with fires in Lyons and Hygiene

Highlights of the Community Outreach Section:

- Community Outreach Coordinator position.
 - Julia Dumond completed her onboarding process.
- June
 - Mead: Picnic in the Park (canceled due to weather)
 - Erie: Erie Police Department Bike Rodeo. MVFR donated a bicycle to Erie PD to be auctioned off during the event and staged fire trucks at the event for touch a truck.
 - Longmont Station 13: Hosted/taught a CPR/First Aid Class for community members.
- July
 - Erie: 3rd - Erie Fireworks. Community Outreach is running the Lost Child Booth and stationed next to our EMS crews for the duration of the event. Safety messages include safe handling of sparklers, leaving the big shows to the professionals, and bucket brigade to have adults extinguish fireworks in water.
 - Erie: 6th—Senior Blood Pressure Checks at the Recreation Center.
 - Erie: 10th—Fire Safety and Touch a Truck at New Horizon Academy.
 - Superior: 4th—4th of July Parade and Pancake Festival. We will have firetrucks and a booth set up with safety information on the hazards of fireworks, wearing ear protection during loud shows, and staying away from grills and fireworks. Reminding adults about fireworks safety and illegal vs legal fireworks in Colorado.
 - Niwot: 4th—4th of July Parade and Pancake Breakfast.
 - Mead: 4th—4th of July Parade and Kid's event.
 - Boulder County: 18th—Touch a Truck event at Reclamation Church Day Camp.

- August
 - We are gearing up for the coming months with National Night Out on August 1st. We will staff five simultaneous events.
 - Dacono Music and Spirits festival, August 5.
- Further Out.
 - Big Dig at Ritchie Brothers September 9.
 - Superior Chili Festival on September 9. Keep an eye out for updates as we get closer to those dates.
 - Erie Air Fair September 10.

Highlights of the Information Technology Division:

- Standardized “pass-on” template (which crews used to communicate information between shifts) for all stations in Microsoft Teams. Previously, stations were doing it differently, causing issues with permissions and a lack of consistency.
- Continuing work on implementing Trakstar performance management software for the July rollout.
- Deployed cell boosters at a few stations with poorer cell coverage.
- Onboarded a new Community Outreach Coordinator and provided IT training for post-academy new hires.
- Implemented various supply logistics improvements, including the ability for crews to request EMS and other supplies.
- Programmed 2023 batch of Knox eCores as part of the 3-year Knox eKey project.
- Continuing work on the IP Alerting project for Weld County.
- Configured Starlink at Station 8 for Internet redundancy.

Highlights of the Fleet/Facilities Section:

Facilities notes:

- Station 8.
 - Still working with Erie on a drainage plan. We have had a series of meetings with the new owners of the golf course, a national management firm, and the previous owner. Progress has been slow.
- Station 8.1 has been moved.
 - We have several interested parties, all bidding lower than we were asking.
- Roofing replacement projects are scheduled for August and September of 2023.
 - Stations 1, 6 & 7.
 - No update on Station 12.
- Awaiting quotes for landscaping projects.
 - Stations 2, 4, 6, 9 & 13.
 - Primary focus is to reduce irrigable landscapes and replace grass with rock.
 - Admin is currently on hold.
- Electrical work is beginning at Station 5.
 - Upgrade/repair/replace exterior lighting.
 - The schedule for replacing the parking lot lights is TBD.
- The parts for the HVAC project at Station 9 have shipped. Hoping to complete this project in July.

- Per GM, 2270 has been built and is awaiting transportation from Michigan to Colorado. No ETA has been provided.
- Braun is showing that we should see one ambulance delivered in July and the other two in August.
- Toured the facility of a potential new graphics vendor.
- Emergency lighting upgrades have been installed on 3 trucks. We have 4 more to go.
- Working with our insurance carrier to evaluate 18 vehicles that were damaged in the 5/9/2023 hail event.
- No updates from Rosenbauer on the six vehicles that we have on order.

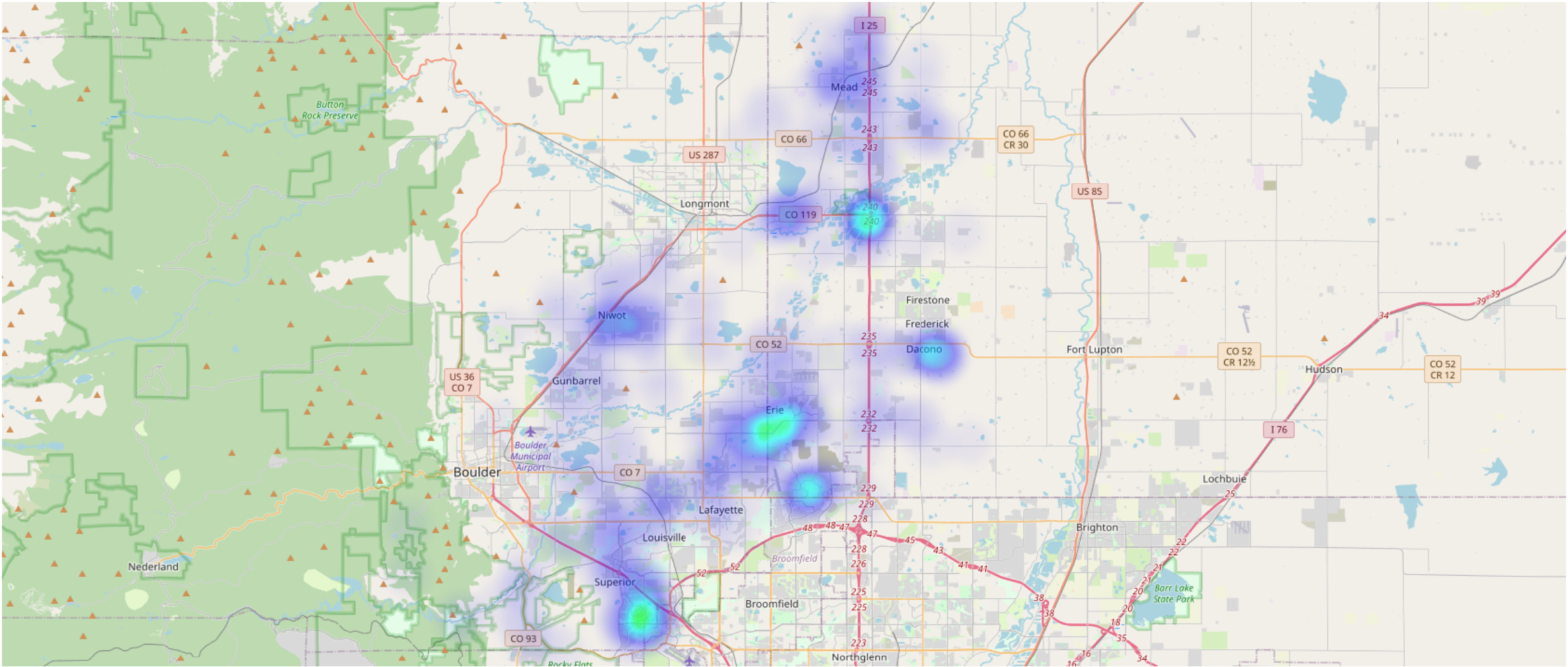
Communications

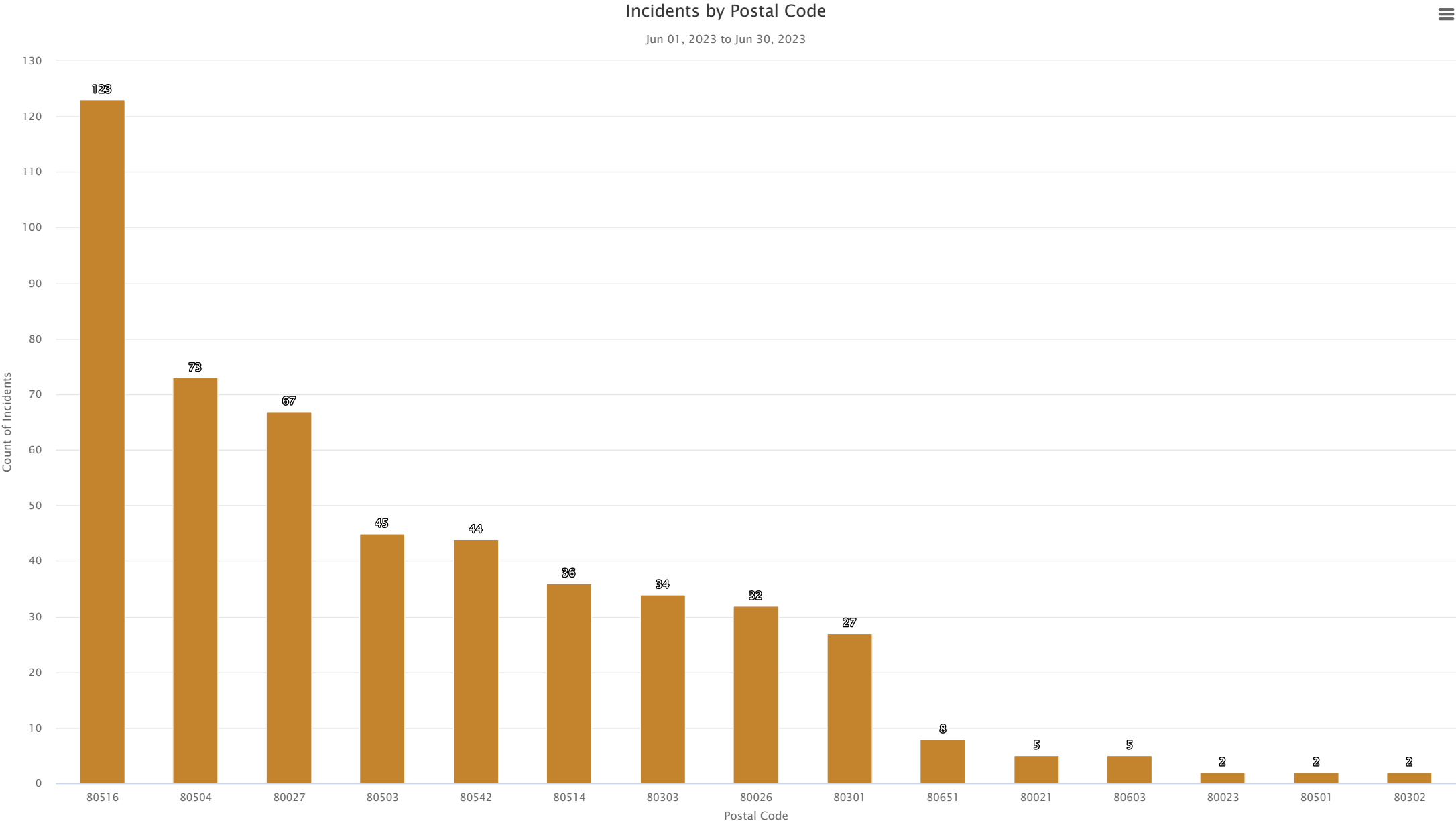
- Coordinated interview by Fox31's Vicente Arenas with Lt. Paul Ostroy on fire danger.
 - <https://kdvr.com/news/local/colorado-wildfire-spring-creek-smoke/>
- Completed the bulk of the full staff photo project, now on makeup photos.
- Created new agency letterhead: Board, Chief's Office, and Main.
- Published first Redline Reel newsletter.

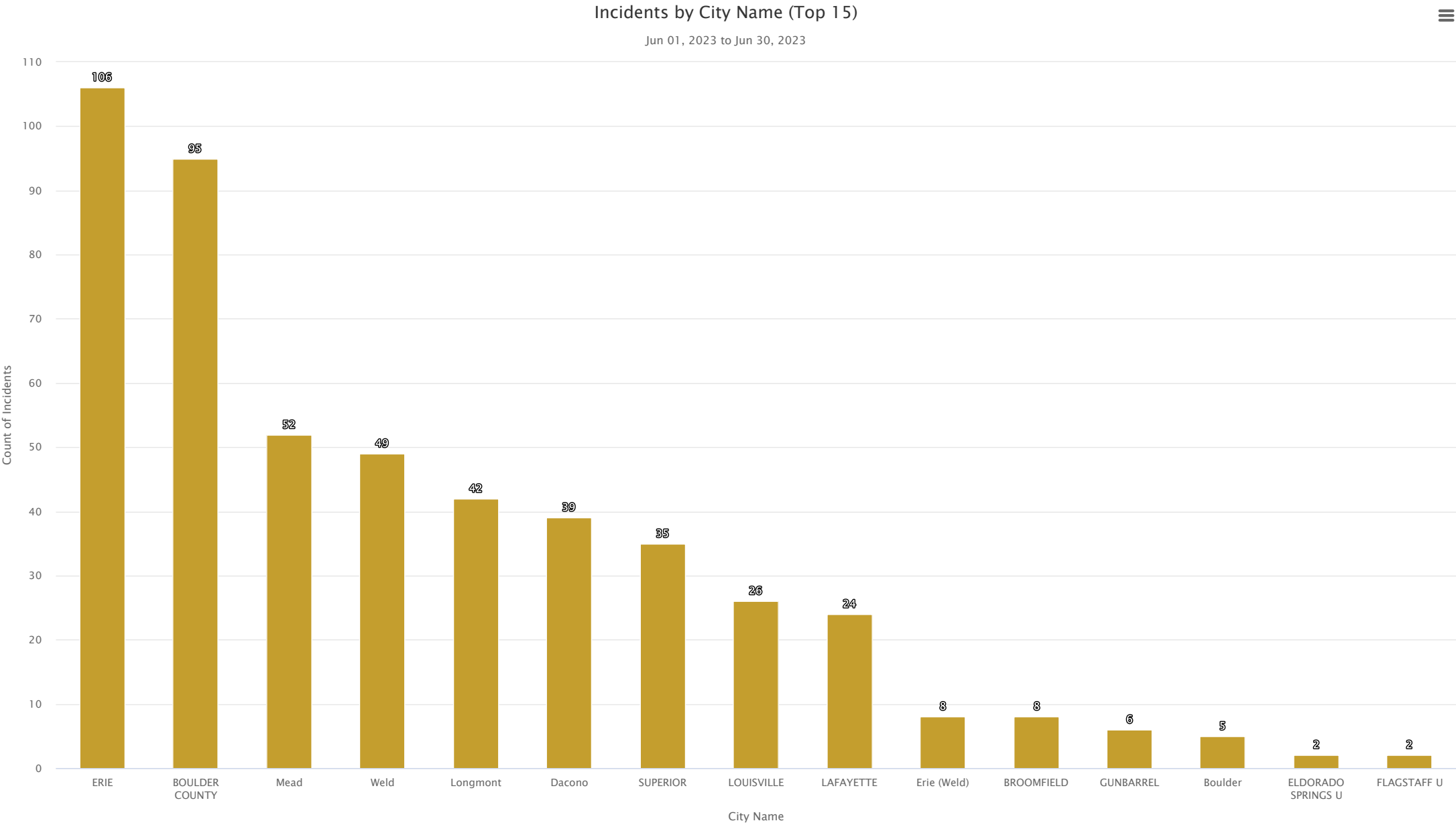
Respectfully,

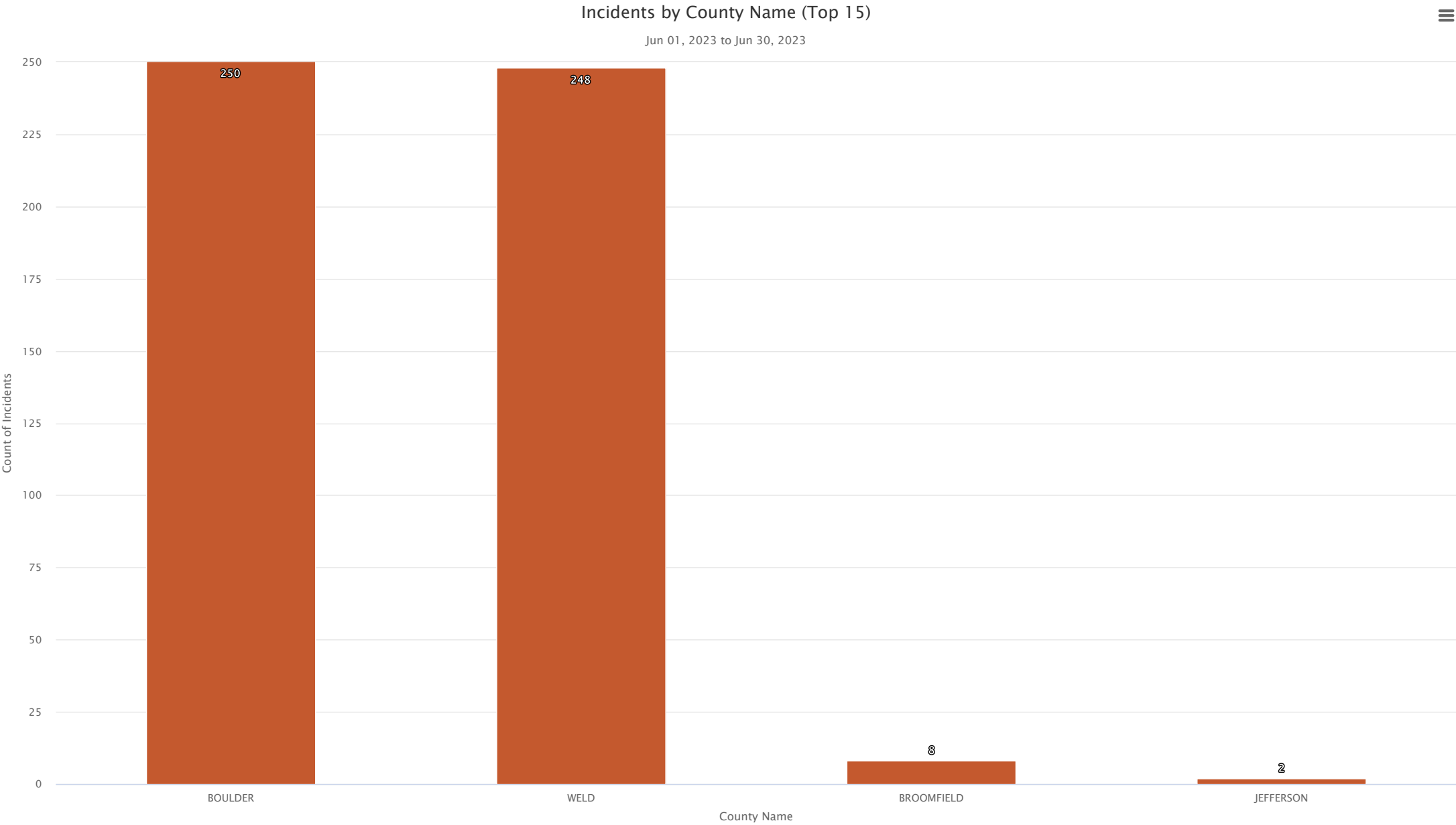
Dave Beebe
Fire Chief

Scene Locations of Fire Incidents
N = 508 Jun 01, 2023 to Jun 30, 2023



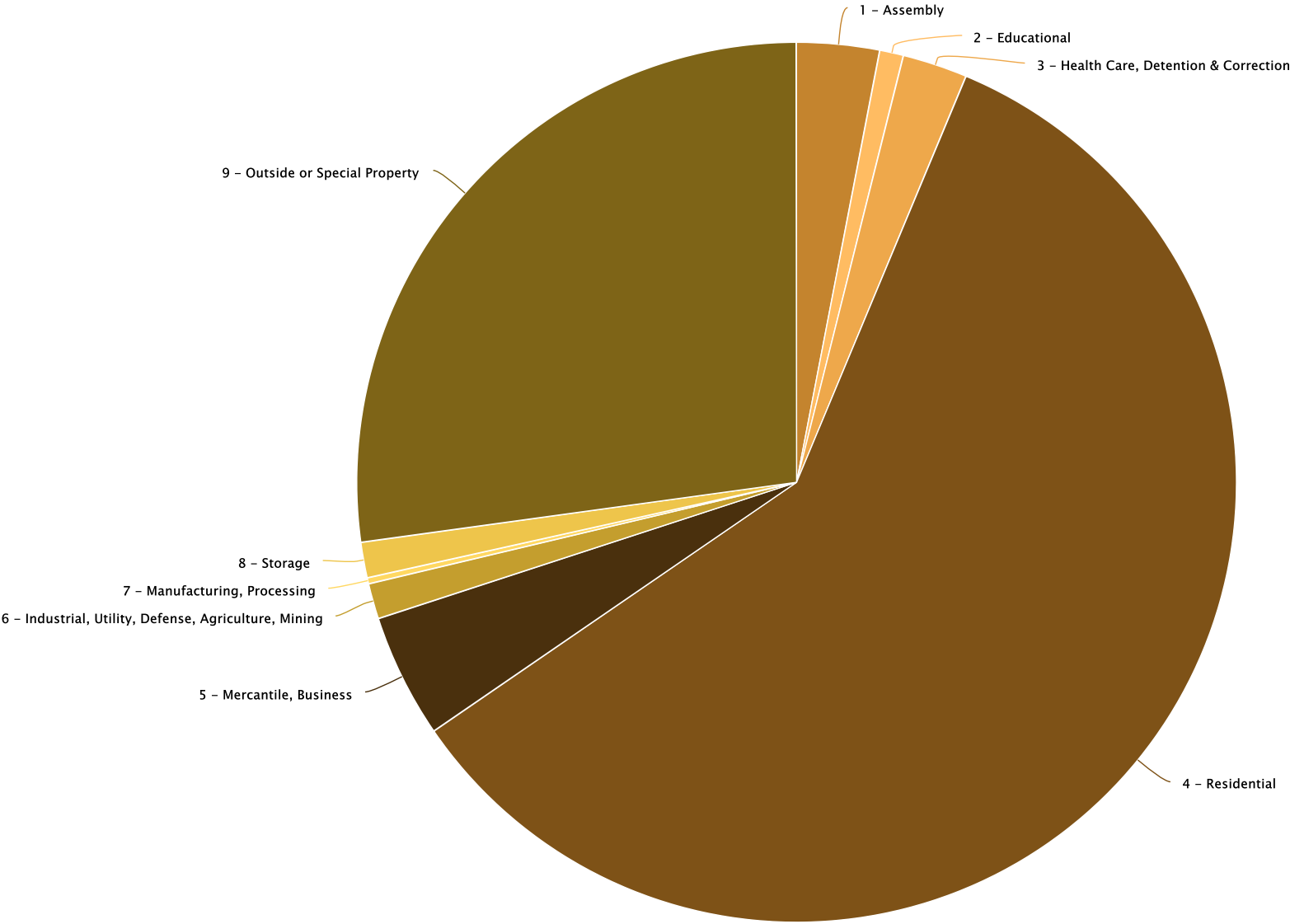


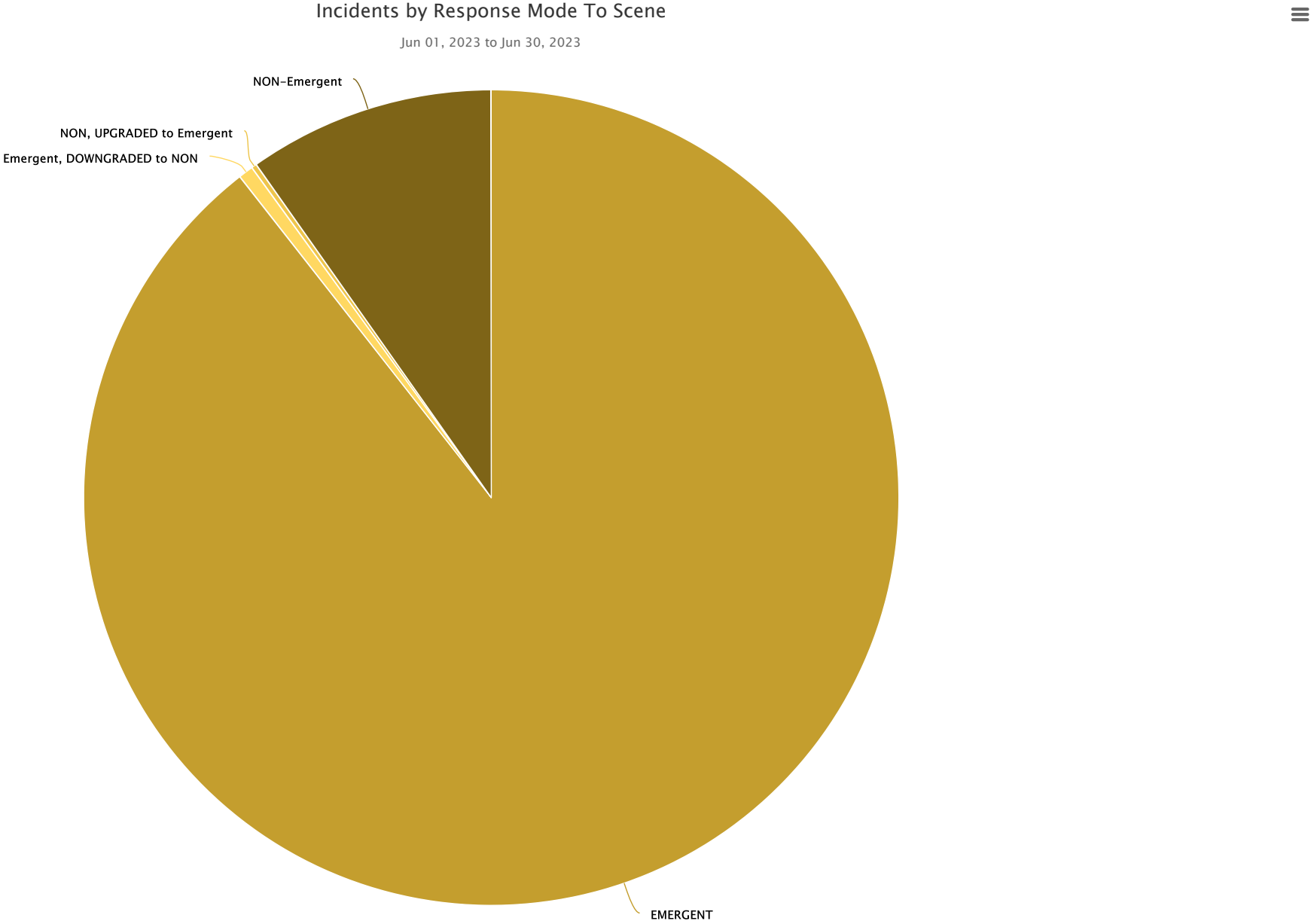


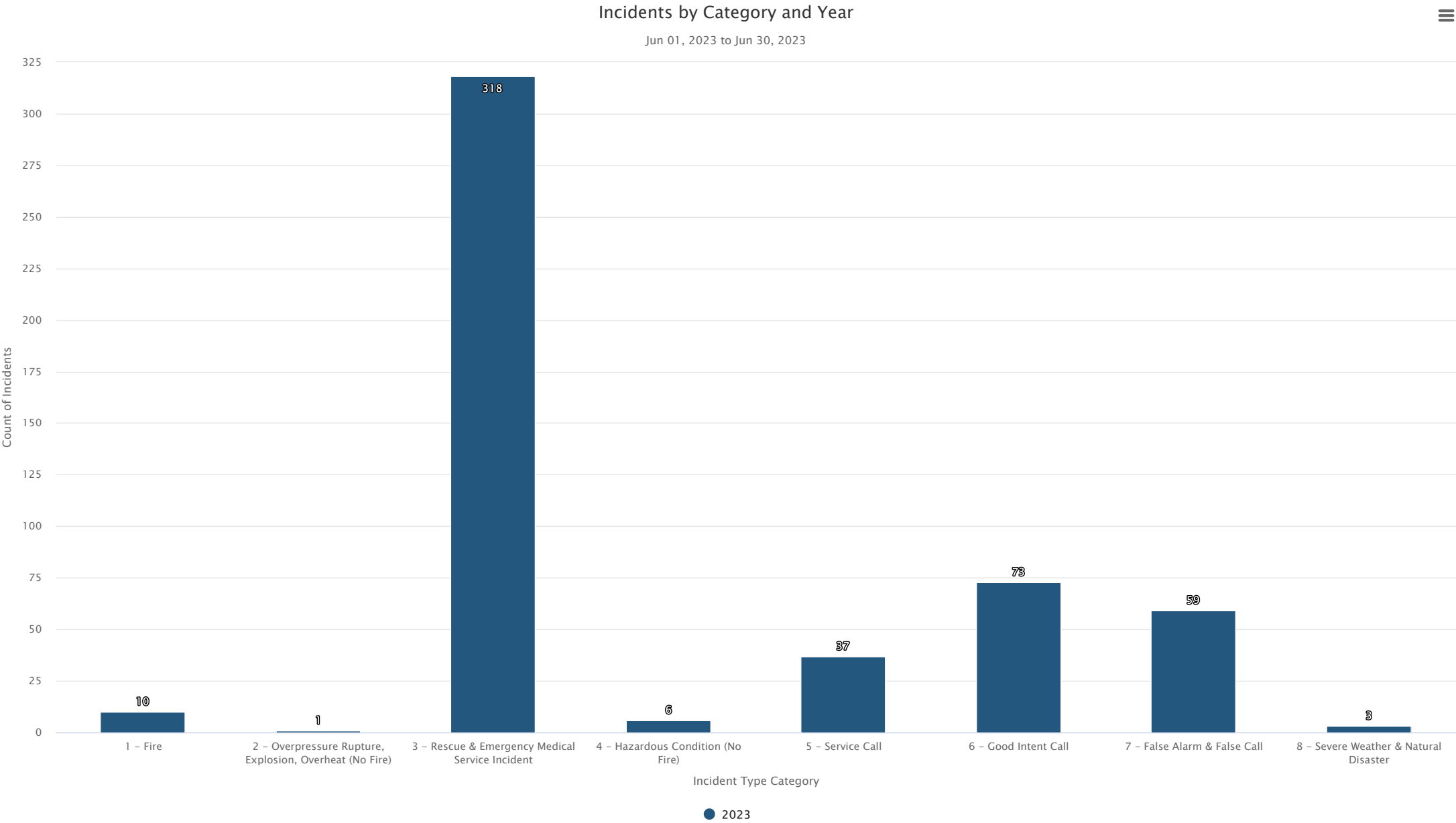


Incidents by Property Use Category

Jun 01, 2023 to Jun 30, 2023

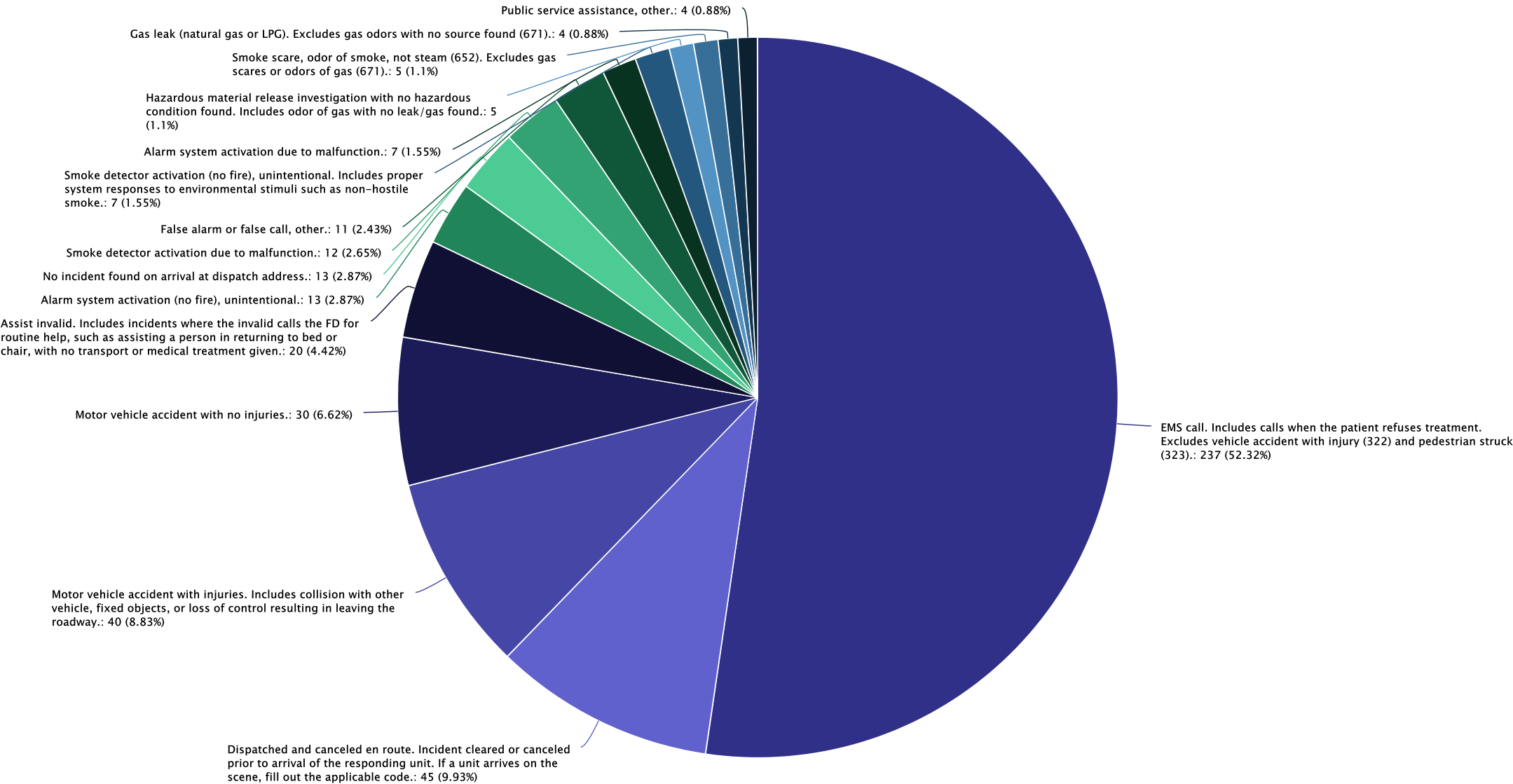


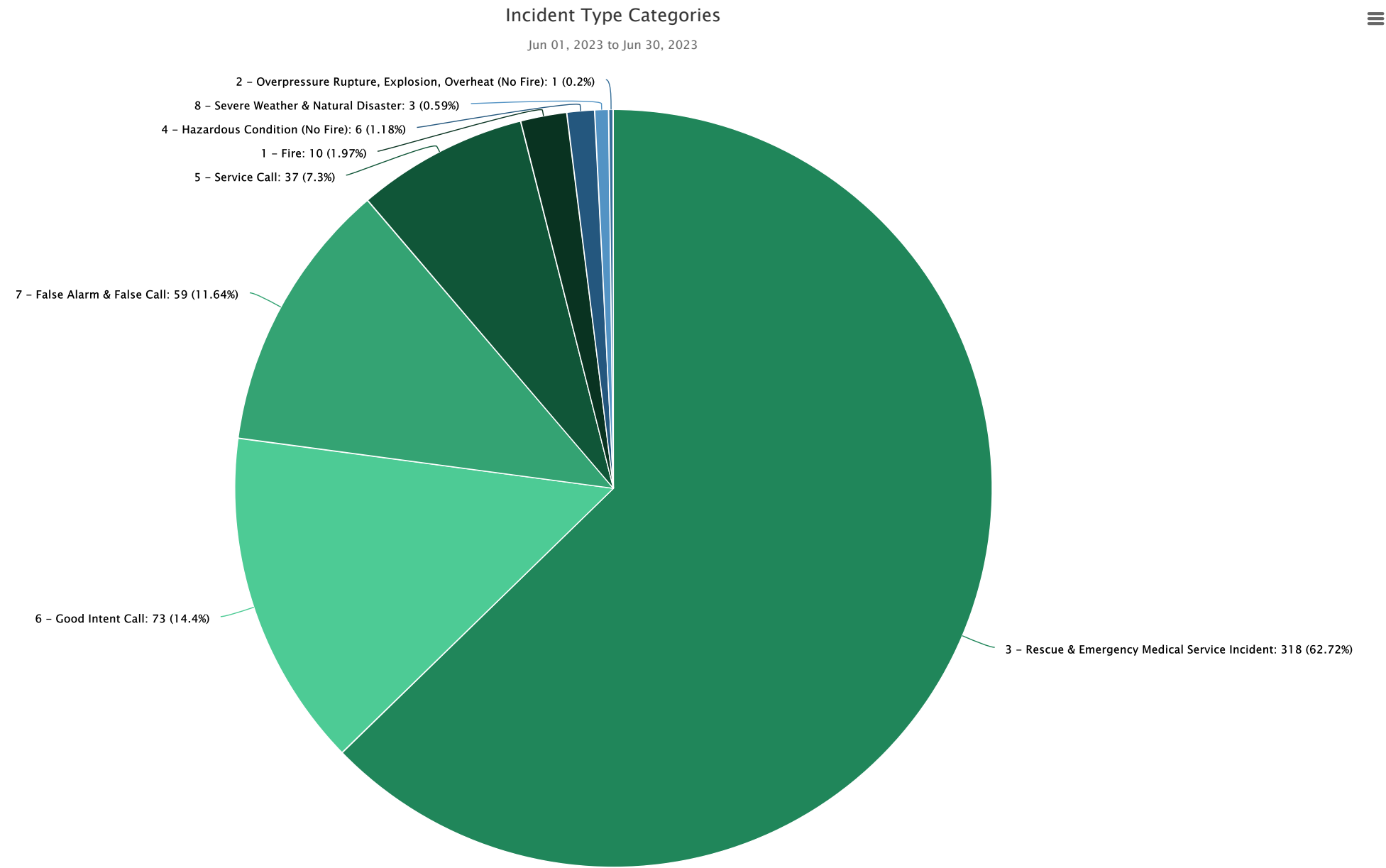




Incident Types (Top 15)

Jun 01, 2023 to Jun 30, 2023





Incidents by Category and Month

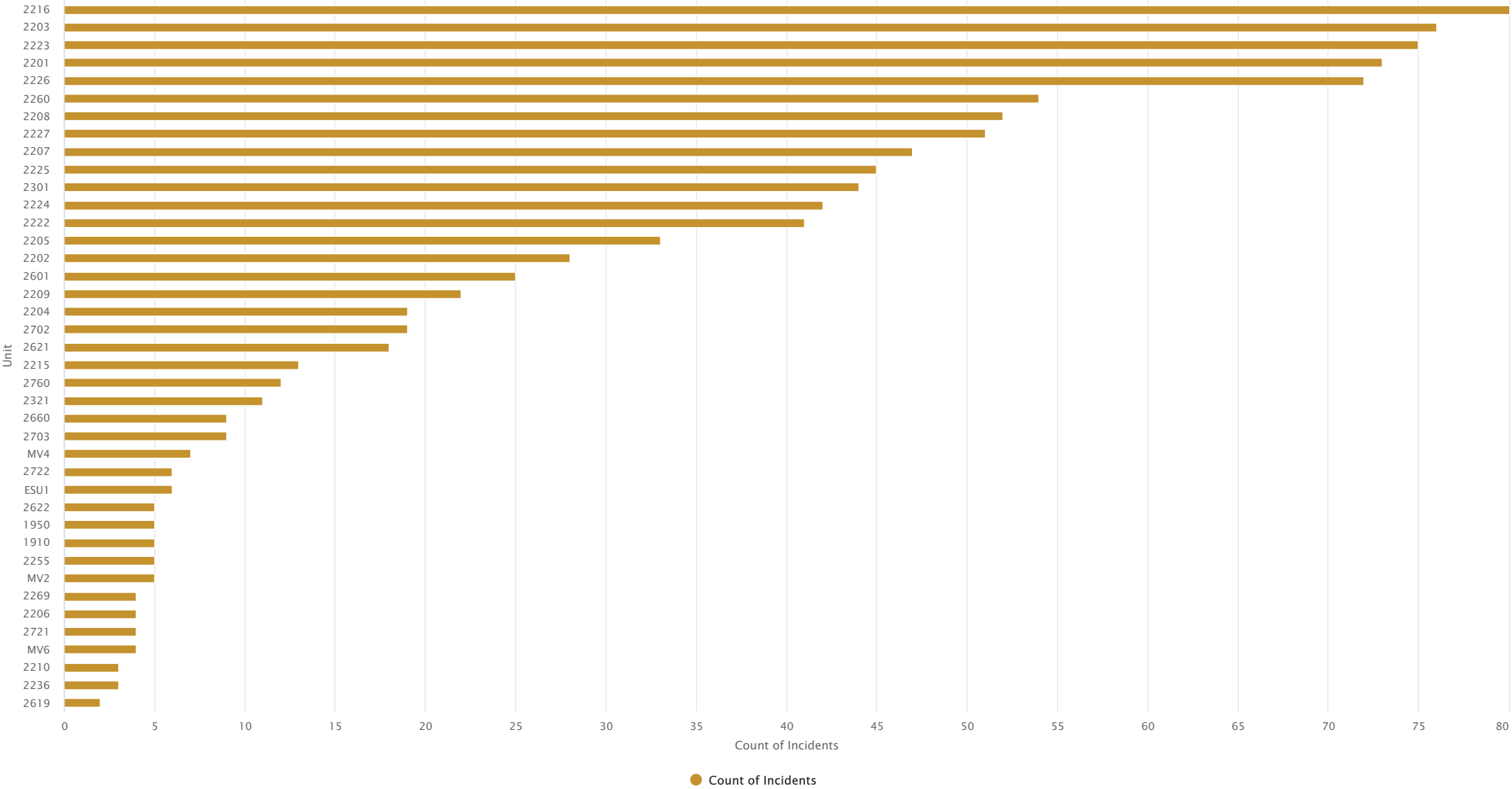
Jan 01, 2022 12:00 AM to Jul 01, 2023 08:00 AM

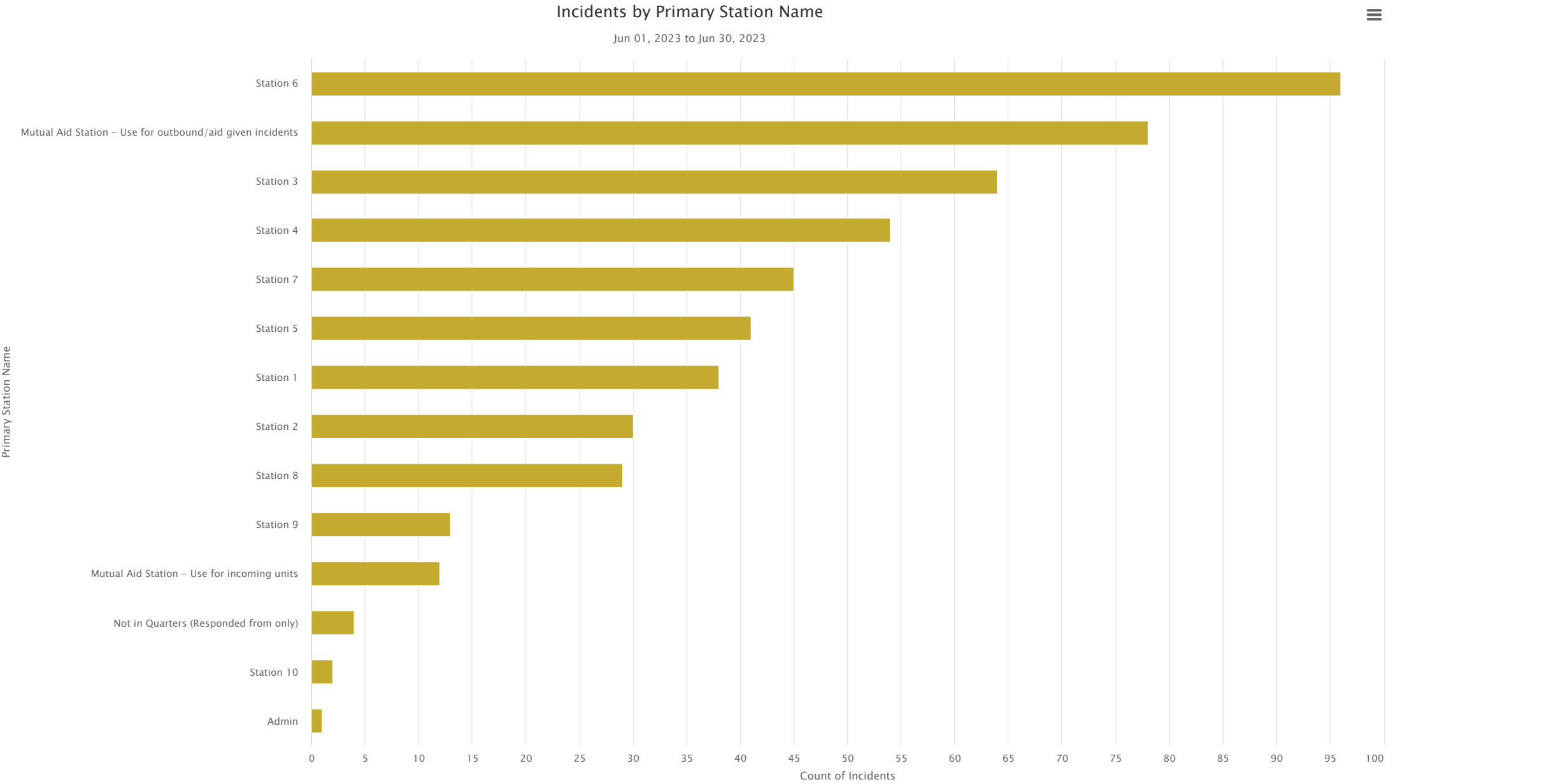
Incident Type Category	2023							2023		2022		YTD % Change
	Jan	Feb	Mar	Apr	May	Jun	Jul	Grand Total - Current	% of Total Incidents - Current	Grand Total - Previous	% of Total Incidents - Previous	
1 - Fire	9	9	14	26	12	10	0	80	2%	152	4%	-47.37%
2 - Overpressure Rupture, Explosion, Overheat (No Fire)	0	1	1	1	0	1	0	4	0%	4	0%	0%
3 - Rescue & Emergency Medical Service Incident	372	295	313	300	355	318	1	1,954	61%	1,970	56%	-0.81%
4 - Hazardous Condition (No Fire)	20	11	8	12	23	6	0	80	2%	134	4%	-40.30%
5 - Service Call	43	37	49	32	31	37	0	229	7%	280	8%	-18.21%
6 - Good Intent Call	88	86	114	114	113	73	1	589	18%	726	21%	-18.87%
7 - False Alarm & False Call	35	36	50	32	43	59	0	255	8%	247	7%	3.24%
8 - Severe Weather & Natural Disaster	0	0	1	0	6	3	0	10	0%	1	0%	900%
9 - Special Incident Type	1	0	2	1	2	0	0	6	0%	4	0%	50%
Grand Total	568	475	552	518	585	507	2	3,207	100%	3,518	100%	-8.84%

Incidents by Apparatus Resource ID (Top 40)



Jun 01, 2023 to Jun 30, 2023

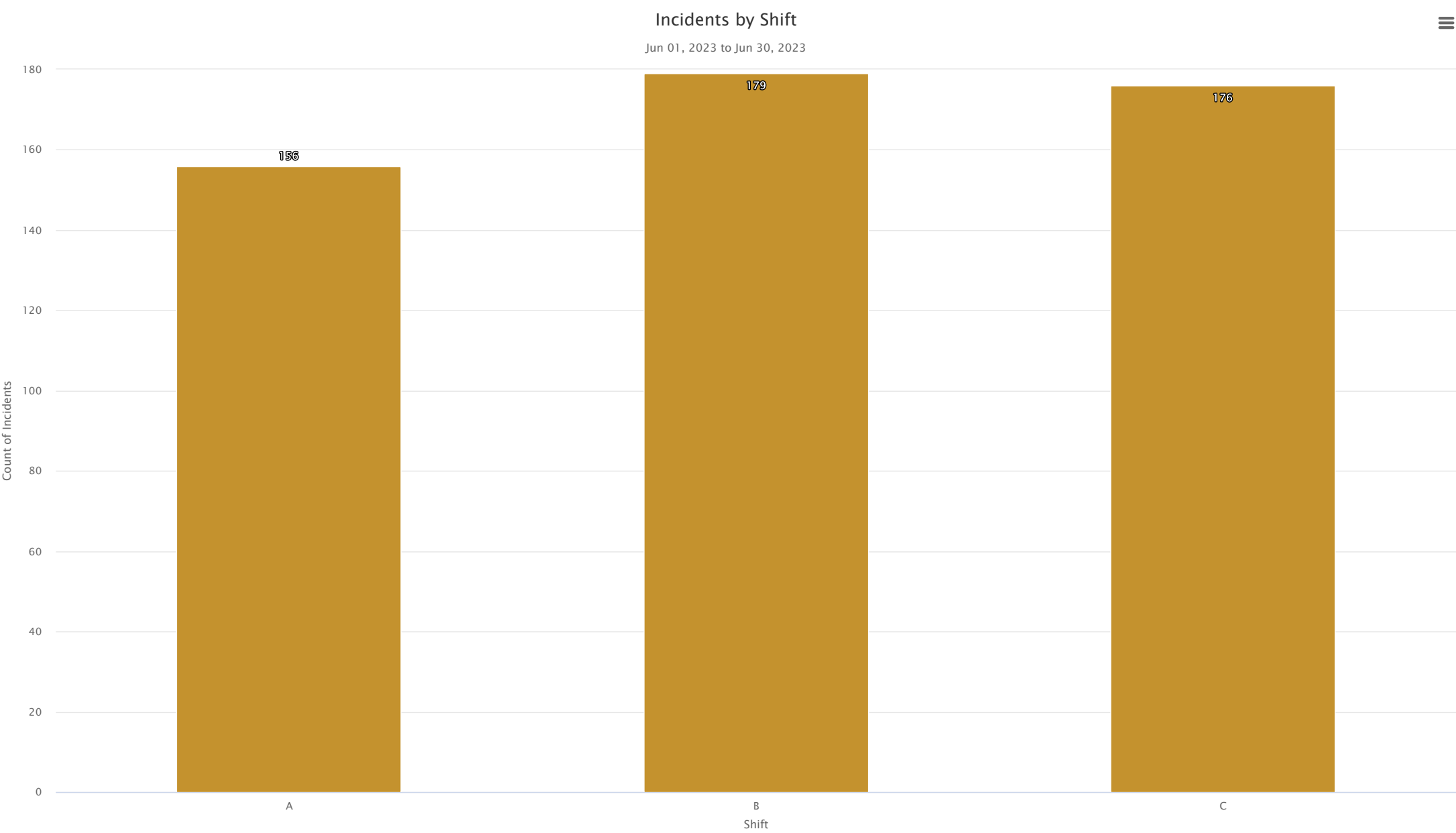


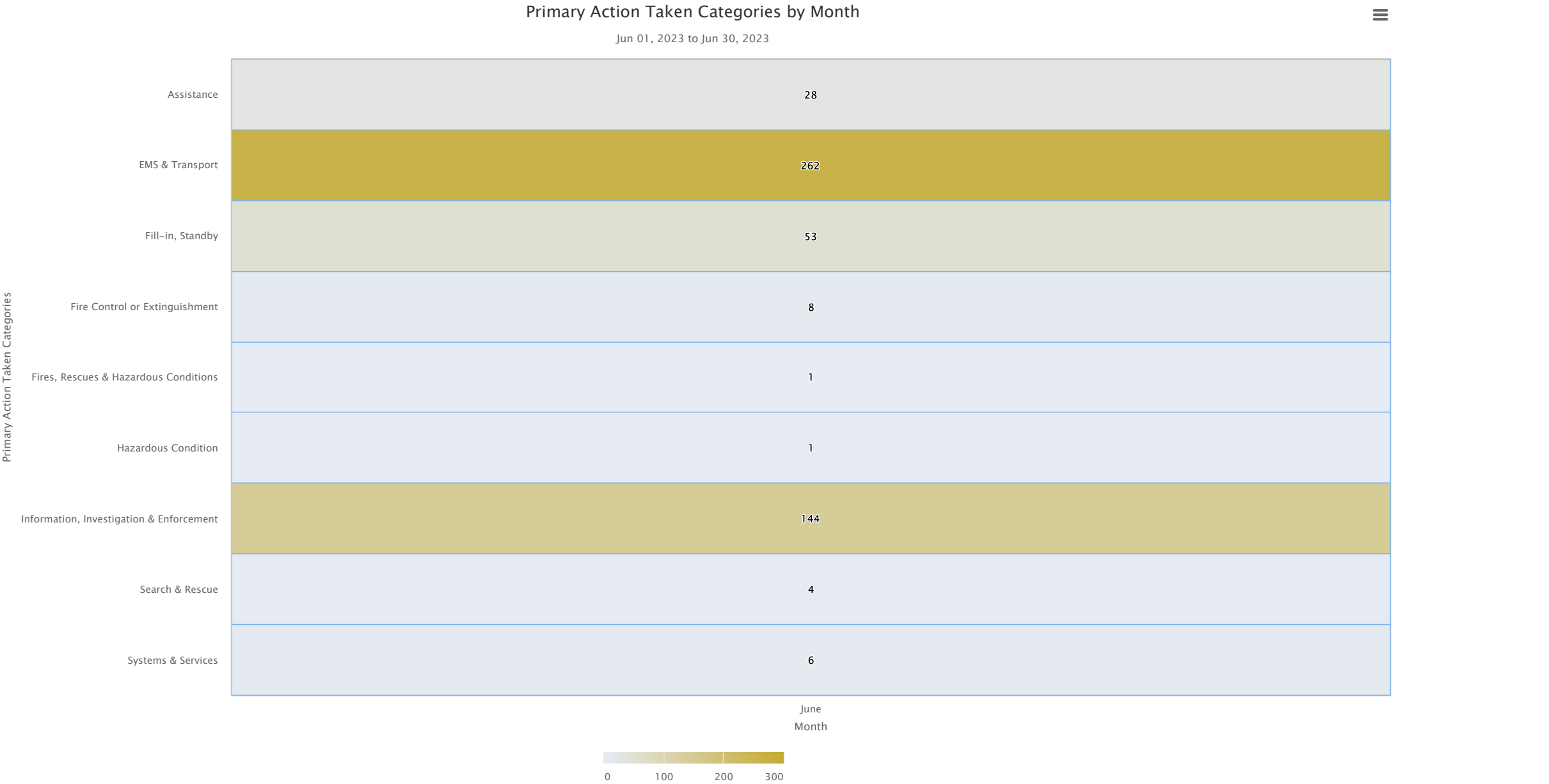


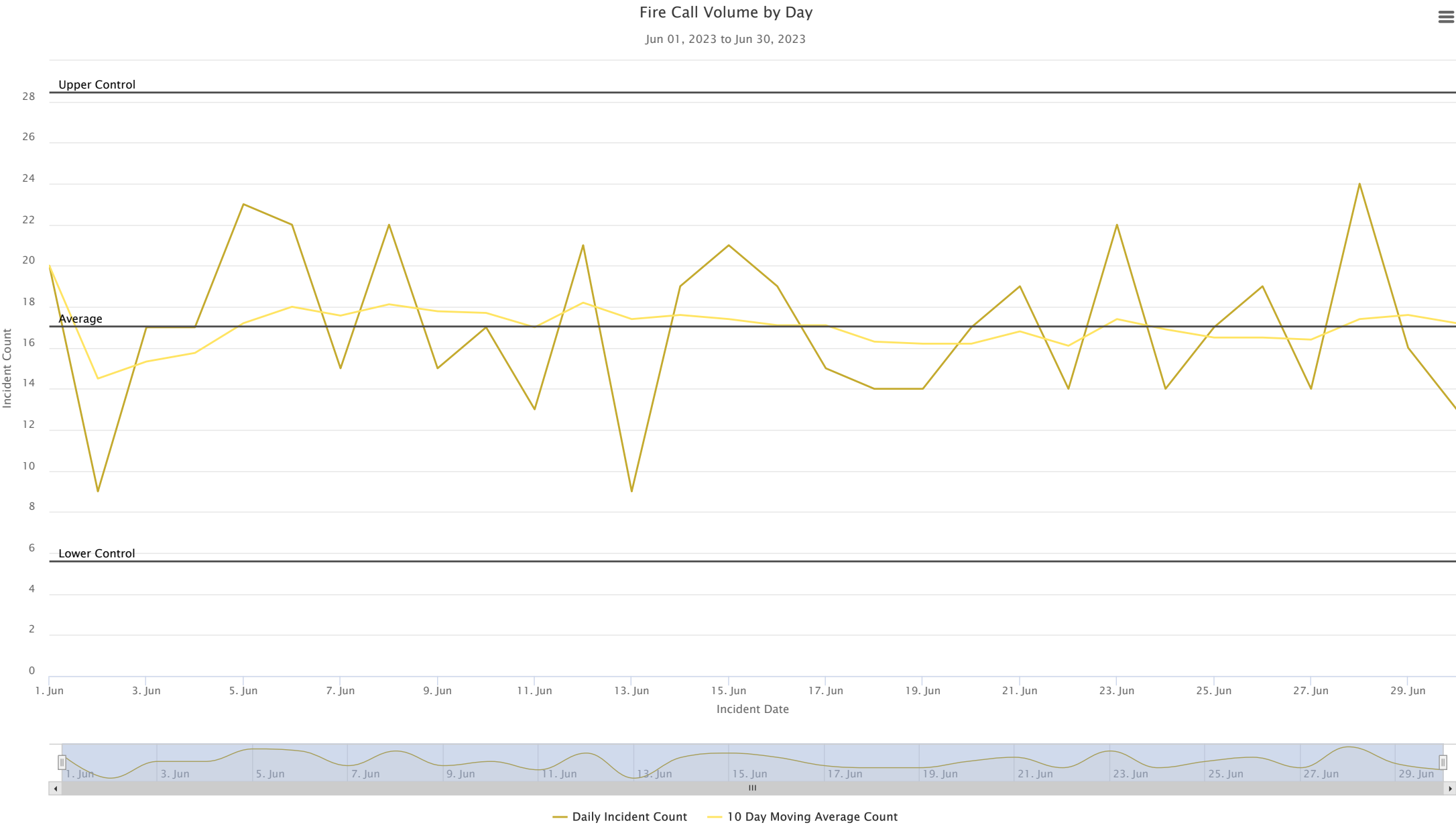
Station Summary Report

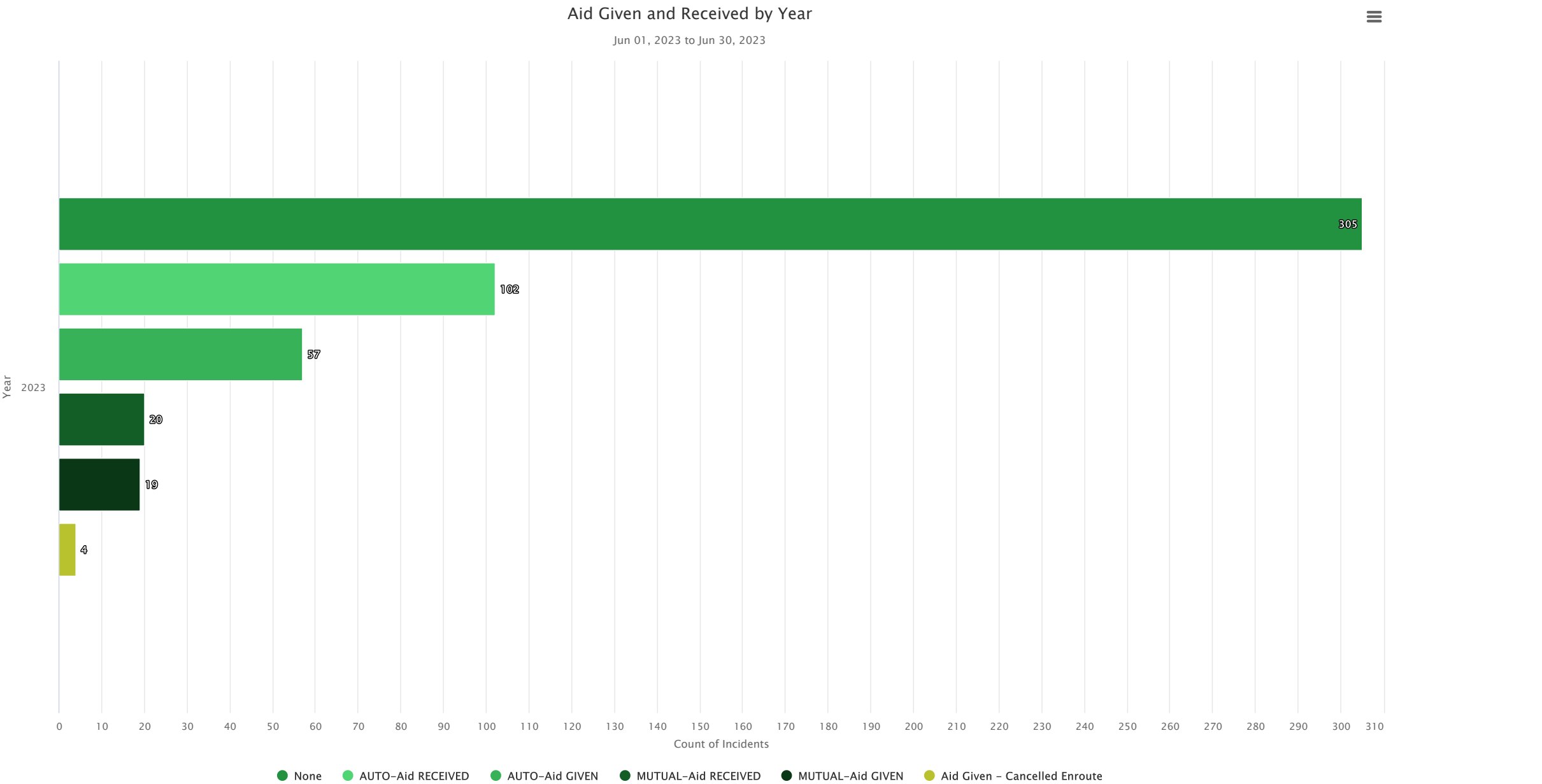
Jun 01, 2023 to Jun 30, 2023

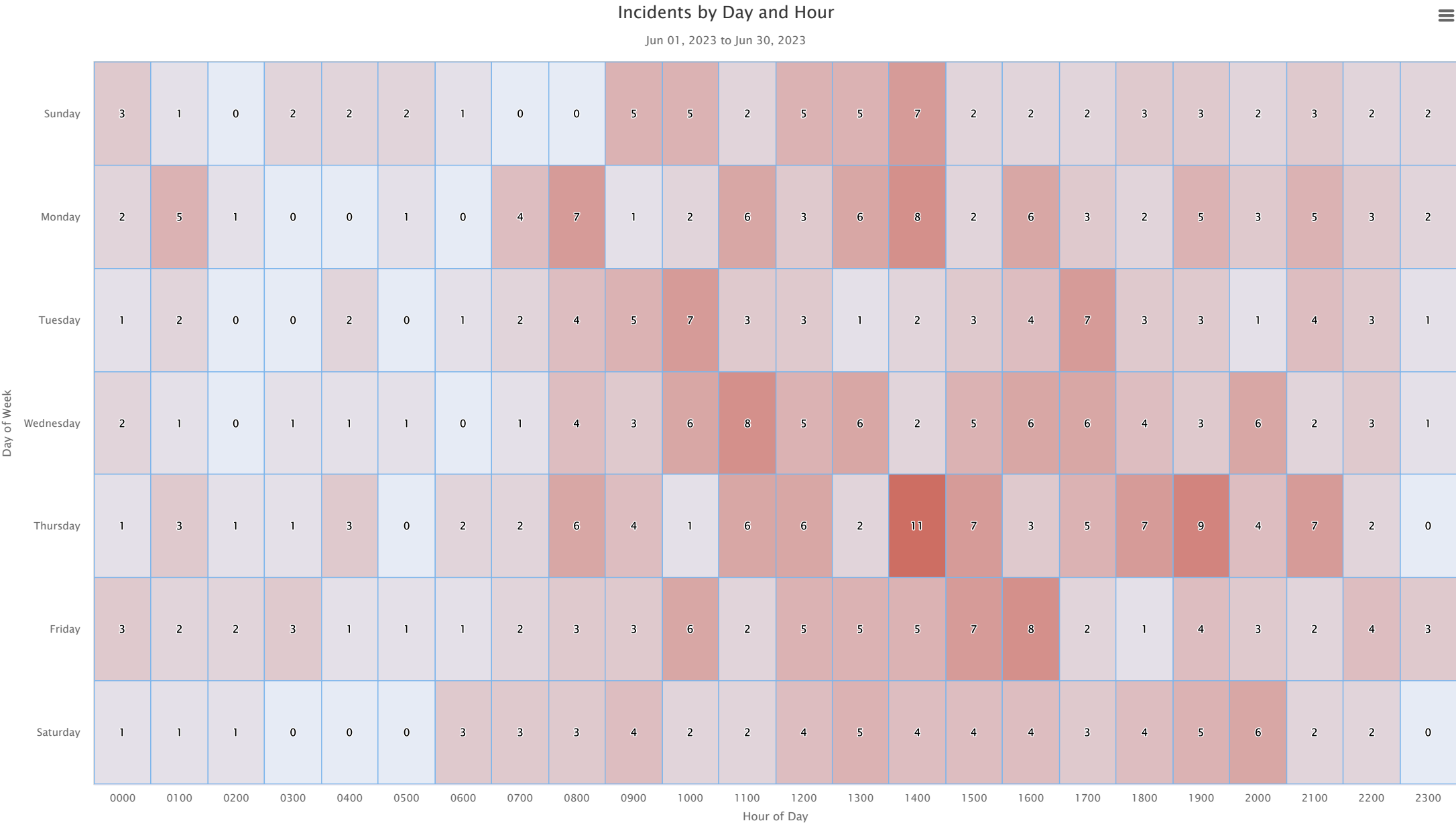
Station	EMS Incidents	Fire Incidents	Other Incidents	Total Incidents	% of Total Incidents	Station Reliability	90th Percentile Response Time (PSAP to Arrival)
Mutual Aid Station - Use for incoming units	8	1	3	12	2.37%	33.33%	00:28:10
Mutual Aid Station - Use for outbound/aid given incidents	45	1	32	78	15.38%	25.64%	00:14:37
Not in Quarters (Responded from only)	2	0	2	4	0.79%	50%	00:11:52
Station 1	27	1	10	38	7.50%	89.47%	00:11:46
Station 10	2	0	0	2	0.39%	100%	00:17:46
Station 2	23	0	7	30	5.92%	73.33%	00:30:25
Station 3	39	0	25	64	12.62%	93.75%	00:17:13
Station 4	38	1	15	54	10.65%	66.67%	00:13:52
Station 5	23	2	16	41	8.09%	65.85%	00:16:18
Station 6	56	2	38	96	18.93%	69.79%	00:13:46
Station 7	25	2	18	45	8.88%	80%	00:11:13
Station 8	18	0	11	29	5.72%	89.66%	00:11:16
Station 9	12	0	1	13	2.56%	92.31%	00:12:57
Admin	0	0	1	1	0.20%	100%	00:00:58
Overall	318	10	179	507	100%	68.84%	00:14:24











Monthly Call Volume Year over Year

Jan 01, 2022 12:00 AM to Jul 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	18%	618	18%	-8.09%
February	475	15%	520	15%	-8.65%
March	552	17%	549	16%	0.55%
April	518	16%	573	16%	-9.60%
May	585	18%	631	18%	-7.29%
June	511	16%	604	17%	-15.40%
July	4	0%	23	1%	-82.61%
Grand Total	3,213	100%	3,518	100%	-8.67%

Property Loss Incidents (Top 20)

Jun 01, 2023 to Jun 30, 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	6/17/2023 6:00 PM	BCFD230617-007039	Highway or divided highway. Includes limited-access highways with few intersections or at grade crossings.	41000	US HIGHWAY 36 DB	BOULDER COUNTY	CO	80303	(blank)	\$50,000
Mountain View Fire Rescue	6/15/2023 3:27 AM	BCFD230615-006924	Vehicle parking area. Excludes parking garages (882). Includes paved non-residential driveways.	(blank)	State Highway 128	SUPERIOR	CO	80027	(blank)	\$10,000
Mountain View Fire Rescue	6/27/2023 10:31 PM	20230627-01240	1- or 2-family dwelling, detached, manufactured home, mobile home not in transit, duplex.	10910	TURNER	Weld	CO	80504	\$90,000	\$5,000
Mountain View Fire Rescue	6/8/2023 3:55 PM	20230608-00743	Vehicle storage, other. Includes airplane and boat hangars. Excludes parking garages (881, 882).	5332	SUMMIT	Dacono	CO	80514	\$350	\$100
Mountain View Fire Rescue	6/25/2023 5:01 PM	BCFD230625-007371	Open land or field. Includes grasslands and brushlands. Excludes crops or areas under cultivation.	(blank)	71st	BOULDER COUNTY	CO	80503	(blank)	\$10

Overlapping Calls and Hours

Jun 01, 2023 12:00 AM to Jun 30, 2023 11:59 PM

Overlapping Calls	Occurrences	% of Occurrences	Hours	% of Hours
0 Overlapping Calls	798	77.93%	671.57	93.27%
1 Overlapping Call	174	16.99%	41.52	5.77%
2 Overlapping Calls	36	3.52%	5.06	0.70%
3 Overlapping Calls	11	1.07%	1.33	0.19%
4 Overlapping Calls	4	0.39%	0.22	0.03%
5 Overlapping Calls	1	0.10%	0.30	0.04%
Totals	1,024	100%	720	100%

Calls in Progress



Jun 01, 2023 12:00 AM to Jun 30, 2023 11:59 PM

Calls in Progress	Occurrences	% of Occurrences	Hours	% of Hours
0 Calls In Progress	326	31.84%	500.24	69.48%
1 Call In Progress	472	46.09%	171.32	23.79%
2 Calls In Progress	174	16.99%	41.52	5.77%
3 Calls In Progress	36	3.52%	5.06	0.70%
4 Calls In Progress	11	1.07%	1.33	0.19%
5 Calls In Progress	4	0.39%	0.22	0.03%
6 Calls In Progress	1	0.10%	0.30	0.04%
Totals	1,024	100%	720	100%



Mountain View Fire Rescue
Statement of Revenues and Expenditures
GENERAL FUND
For the 6 Month(s) Ending June 30, 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	2%
REVENUES					
Property Taxes	45,851,483	7,421,944	45,672,309	179,174	0%
Specific Ownership Tax	1,764,657	189,262	1,049,979	714,678	40%
Fees for Service	2,451,179	177,835	915,998	1,535,181	63%
Investment Earnings	350,000	270,628	1,310,555	(960,555)	-274%
Wildland	100,000	0	0	100,000	100%
Grant Awards	0	0	6,562	(6,562)	0%
Total REVENUES	50,517,319	8,059,669	48,955,402	(1,561,917)	-3%
OTHER REVENUE SOURCES					
Miscellaneous Revenues	191,000	814	28,598	162,402	85%
Contributions/Donations	0	0	575	(575)	0%
Insurance Proceeds	0	102,030	106,845	(106,845)	0%
Oil & Gas Royalties	0	1,239	13,180	(13,180)	0%
Rebates and Discounts	0	781	781	(781)	0%
Total OTHER REVENUE SOURCES	191,000	104,863	149,979	(41,021)	-21%
EXPENDITURES					
Salaries & Wages	20,533,380	1,481,100	9,408,564	11,124,817	54%
Overtime	2,270,225	142,186	791,040	1,479,185	65%
Benefits	8,164,968	566,719	3,407,318	4,757,650	58%
General Operating Supplies	1,334,094	78,204	502,067	832,027	62%
Small Equipment/Tools	694,110	33,388	182,022	512,088	74%
Non-Capital Tech Expense	350,225	11,539	169,112	181,113	52%
Non-Capital Fleet Expense	290,000	17,652	105,285	184,715	64%
General Purchased Services	1,639,173	148,129	957,906	681,267	42%
Contract Services	651,310	30,646	309,704	341,606	52%
Training	448,291	27,087	101,846	346,445	77%
Repairs & Maint/Equip	351,800	3,565	77,256	274,544	78%
Repairs & Maint/Building	550,002	73,934	228,583	321,419	58%
Utilities	510,994	28,733	201,297	309,697	61%
Capital Outlay	17,000		1,400	15,600	92%
Total EXPENDITURES	37,805,572	2,642,884	16,443,400	21,362,172	57%
EXCESS/(DEFICIENCY) REVENUES AFTER EXPENDITURES	12,902,747	5,521,648	32,661,981	19,759,234	153%
ENDING FUND BALANCE	59,347,850	53,096,920	80,237,253	(20,889,403)	-35%



Mountain View Fire Rescue
Budget Summary by Department
ADMINISTRATION
For the 6 Month(s) Ending June 30, 2023
(in Whole Numbers)

	Total Original Budget	YTD Actual	Total Remaining Budget	
5205 - Operating supplies & expense	41,100	9,482	31,618	77%
5209 - Food/Catering	6,200	7,130	(930)	-15%
5225 - Bank charges	3,500	2,575	925	26%
5227 - Misc. Fees		10	(10)	0%
5235 - Membership/subscriptions	6,335	6,392	(57)	-1%
5240 - Postage/UPS,Fed X	3,000	740	2,260	75%
5244 - Janitorial Supplies	3,900		3,900	100%
5245 - Uniform/allowance	2,950	8,470	(5,520)	-187% FS6-1
5288 - Travel costs/per diems	27,350	2,097	25,253	92%
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	56,658	83,342	60%
5330 - Elections	120,000	31,471	88,529	74%
5342 - Contract labor services		3,000	(3,000)	0% FS6-2
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	1,229	16,871	93%
5365 - Exams and Certifications		1,011	(1,011)	0%
5390 - Tax collection fee(Purch Svcs)	658,838	646,184	12,654	2%
5395 - Contingency reserve	35,000		35,000	100%
5410 - District liability insurance	280,000	141,040	138,961	50%
5525 - Non-Capital Equip <\$5K	1,000		1,000	100%
ADMINISTRATION	1,445,023	924,215	520,808	36%

FS6-1 - Account 5245 - Purchase of Badges for the district

FS6-2 - Account 5342 - Actuarial study for RHS proposal

MAY FOOTNOTES:

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
Statement of Revenues and Expenditures
DEBT SERVICE FUND
For the 6 Month(s) Ending June 30, 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	134,372	556,478	28,914	5%
Specific Ownership Tax	23,000	2,471	9,276	13,724	60%
Investment Earnings	2,500	1,832	5,543	(3,043)	-122%
Total REVENUES	610,892	138,675	571,297	(39,595)	-6%
OTHER REVENUE SOURCES					
Miscellaneous Revenues	0	0	0	0	0%
Total OTHER REVENUE SOURCES	0	0	0	0	0%
EXPENDITURES					
General Purchased Services	9,531	2,016	8,316	1,215	13%
Debt Service Expenses	639,079		44,539	594,540	93%
Total EXPENDITURES	648,610	2,016	52,855	595,755	92%
EXCESS/(DEFICIENCY) REVENUES AFTER EXPENDITURES	(37,718)	136,659	518,442	556,160	-1475%
ENDING FUND BALANCE	20,905	195,055	576,838	(555,933)	-2659%



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

For the 6 Month(s) Ending June 30, 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	33	4,967	99%
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	2,194	47,806	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 6 Month(s) Ending June 30, 2023
 (in Whole Numbers)

	Total Original Budget	YTD Actual	Total Remaining Budget	
5211 - Tech-Hardware & Accessories	60,000	24,229	35,771	60%
5212 - Tech-Software & Applications	227,525	121,325	106,200	47%
5245 - Uniform/allowance	700		700	100%
5288 - Travel costs/per diems	4,000	3,531	469	12% FS6-3
5300 - General Purchased Services	35,250		35,250	100%
5311 - Tech Expense-Maintenance & Sup	30,000	6,013	23,987	80%
5355 - Training seminars	5,000	1,728	3,272	65%
5375 - Telecom, cell phones	60,000	17,558	42,442	71%
5377 - Utilities, Telephone & cable	13,000	3,800	9,200	71%
5381 - Utilities, Data Services	160,000	78,494	81,506	51%
INFORMATION TECHNOLOGY SERVICE	595,475	256,677	338,798	57%

FS6-3 - Account 5288 - Operative IQ Conference in Atlanta.

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 6 Month(s) Ending June 30, 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	1,205	1,795	60%
5220 - Awards & Celebrations	6,000	1,168	4,832	81%
5235 - Membership/subscriptions	630	702	(72)	-11%
5240 - Postage/UPS,Fed X		87	(87)	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	8,657	4,543	34%
5322 - Employee Testing	12,500	8,509	3,991	32%
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	29,706	15,294	34%
5520 - Protective gear/equip	40,000		40,000	100%
HUMAN RESOURCES	144,330	57,253	87,077	60%

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 6 Month(s) Ending June 30, 2023
(in Whole Numbers)

	Total Original Budget	YTD Actual	Total Remaining Budget	
5205 - Operating supplies & expense	250	38	212	85%
5209 - Food/Catering	500	140	360	72%
5227 - Misc. Fees		910	(910)	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%
5342 - Contract labor services	160,100	72,343	87,757	55%
5525 - Non-Capital Equip <\$5K	1,750		1,750	100%
FINANCIAL SERVICES	189,290	90,353	98,937	52%

MAY FOOTNOTES:

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 6 Month(s) Ending June 30, 2023
(in Whole Numbers)

	Total Original Budget	YTD Actual	Total Remaining Budget	
5205 - Operating supplies & expense	118,436	29,160	89,276	75%
5209 - Food/Catering	20,300	3,005	17,295	85%
5235 - Membership/subscriptions	6,233	1,473	4,760	76%
5240 - Postage/UPS,Fed X		797	(797)	0%
5244 - Janitorial Supplies	52,658	16,773	35,885	68%
5245 - Uniform/allowance	93,800	46,390	47,410	51%
5256 - Saw supplies/accessories	2,600		2,600	100%
5259 - Station Allowance	1,513	476	1,037	69%
5261 - FF Equipment	31,403	10,063	21,340	68%
5263 - Training library	7,700	2,886	4,814	63%
5269 - SCBA Supplies/parts	36,450	32,104	4,346	12%
5270 - Hose/nozzle supplies	23,270	5,643	17,627	76%
5271 - EMS Disposables	200,000	87,365	112,635	56%
5272 - EMS Durables	25,000	(992)	25,992	104%
5288 - Travel costs/per diems	70,900	1,992	68,908	97%
5300 - General Purchased Services	72,892	10,550	62,342	86%
5318 - Honor Guard	7,909	4,294	3,615	46%
5332 - Repairs/Maintenance, Saws	1,900	30	1,870	98%
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	41,335	29,225	41%
5346 - R & M equipment	84,736	18,015	66,721	79%
5348 - Repairs & maintenance,building	15,582	2,106	13,476	86%
5355 - Training seminars	191,148	24,600	166,548	87%
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 - Mileage Reimbursement		227	(227)	0%
5380 - EMS Purchased Services	33,550	7,656	25,894	77%
5515 - Hose Equipment <\$5K	6,400	2,950	3,450	54%
5520 - Protective gear/equip	336,941	66,145	270,796	80%
5525 - Non-Capital Equip <\$5K	75,816	35,509	40,307	53%
EMERGENCY OPERATIONS	1,730,034	523,417	1,206,617	70%

MAY FOOTNOTES:

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 6 Month(s) Ending June 30, 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	1,439	50,461	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	739	18,911	96%
5525 - Non-Capital Equip <\$5K	5,000		5,000	100%
LIFE SAFETY	120,163	6,154	114,009	95%



**Mountain View Fire Rescue
Budget Summary by Department
RADIOS & DISPATCH**

For the 6 Month(s) Ending June 30, 2023
(in Whole Numbers)

	Total Original Budget	YTD Actual	Total Remaining Budget	
5205 - Operating supplies & expense	21,500	16,277	5,223	24%
5209 - Food/Catering		62	(62)	0%
5235 - Membership/subscriptions	100	0	100	100%
5240 - Postage/UPS,Fed X		30	(30)	0%
5346 - R & M equipment	41,000	20,570	20,430	50%
5359 - Dispatching service	81,000	78,953	2,047	3%
RADIOS & DISPATCH	143,600	115,891	27,709	19%

MAY FOOTNOTES:

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

APRIL FOOTNOTES:

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 6 Month(s) Ending June 30, 2023
(in Whole Numbers)

	Total Original Budget	YTD Actual	Total Remaining Budget	
5205 - Operating supplies & expense	18,500	6,588	11,912	64%
5209 - Food/Catering	7,000	2,047	4,953	71%
5211 - Tech-Hardware & Accessories		50	(50)	0%
5212 - Tech-Software & Applications	2,000	60	1,940	97%
5235 - Membership/subscriptions	30,000	15,800	14,200	47%
5245 - Uniform/allowance	1,500	1,176	324	22% FS6-4
5261 - FF Equipment		37	(37)	0%
5263 - Training library	2,500	957	1,543	62%
5288 - Travel costs/per diems	10,000	5,305	4,695	47%
5300 - General Purchased Services	3,000	76	2,924	97%
5322 - Employee Testing	10,000		10,000	100%
5346 - R & M equipment	2,500	475	2,025	81%
5347 - Repairs & maintenance, vehicles		13	(13)	0%
5355 - Training seminars	90,000	23,756	66,244	74%
5356 - Seminar/Academy Expenses	12,500	10,000	2,500	20%
5365 - Exams and Certifications	20,000	5,139	14,861	74%
5550 - Training equipment	17,000	1,400	15,600	92%
TRAINING	226,500	72,879	153,621	68%

FS6-4 - 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.

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 6 Month(s) Ending June 30, 2023
(in Whole Numbers)

	Total Original Budget	YTD Actual	Total Remaining Budget	
5205 - Operating supplies & expense	228,000	84,990	143,010	63%
5208 - Ambulance Expenses	1,500	1,125	375	25%
5209 - Food/Catering	1,500	584	916	61%
5212 - Tech-Software & Applications	20,000	16,716	3,284	16%
5227 - Misc. Fees	3,000	1,215	1,785	60%
5234 - Outside Svc-Supplies/Materials		81,038	(81,038)	0%
5235 - Membership/subscriptions	800	90	710	89%
5240 - Postage/UPS,Fed X		1,742	(1,742)	0%
5244 - Janitorial Supplies	6,000	3,008	2,992	50%
5245 - Uniform/allowance	10,940	2,696	8,244	75%
5265 - Fuel	200,000	94,542	105,458	53%
5266 - Tires	90,000	10,743	79,257	88%
5288 - Travel costs/per diems	32,900	2,963	29,937	91%
5311 - Tech Expense-Maintenance & Sup	10,700	720	9,980	93%
5347 - Repairs & maintenance,vehicles	126,000	31,366	94,634	75%
5355 - Training seminars	17,540	2,453	15,087	86%
5364 - Annual Equip Testing	8,510		8,510	100%
5365 - Exams and Certifications		560	(560)	0% FS6-5
5525 - Non-Capital Equip <\$5K	16,800	13,817	2,983	18% FS6-6
FLEET OPERATION	774,190	350,369	423,821	55%

FS6-5 - Account 5365 - CFMA training for EVT tech (\$500).

FS6-6 - Account 5525 - Purchase of welding equipment.

MAY FOOTNOTES:

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 6 Month(s) Ending June 30, 2023
(in Whole Numbers)

	Total Original Budget	YTD Actual	Total Remaining Budget	
5205 - Operating supplies & expense	26,360	2,149	24,211	92%
5209 - Food/Catering		25	(25)	0%
5245 - Uniform/allowance	8,450	160	8,290	98%
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%
5367 - Mileage Reimbursement		11	(11)	0% FS6-7
5378 - Utilities, trash	10,000		10,000	100%
5520 - Protective gear/equip	28,850	1,865	26,985	94%
5525 - Non-Capital Equip <\$5K	4,950		4,950	100%
WILDLAND/RESCUE SERVICES	221,290	22,626	198,664	90%

FS6-7 - Account 5367 - Mileage reimbursement per new CBA; will be netted with the remaining total budget.



Mountain View Fire Rescue
Budget Summary by Department
STATIONS AND GROUNDS
For the 6 Month(s) Ending June 30, 2023
(in Whole Numbers)

	Total Original Budget	YTD Actual	Total Remaining Budget	
5205 - Operating supplies & expense	65,000	28,670	36,330	56%
5244 - Janitorial Supplies	4,400		4,400	100%
5245 - Uniform/allowance		533	(533)	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	14,583	14,677	50%
5348 - Repairs & maintenance, building	175,110	91,038	84,072	48%
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	9,111	17,489	66%
5370 - HVAC/Mechanical Repairs	219,150	97,985	121,165	55%
5372 - Landscaping Maintenance	54,300	13,760	40,540	75%
5376 - Utilities, electric & gas	202,994	75,147	127,847	63%
5378 - Utilities, trash	30,000	12,246	17,754	59%
5379 - Utilities, water & sewer	35,000	14,052	20,948	60%
5525 - Non-Capital Equip <\$5K	24,000	11,108	12,892	54%
STATIONS AND GROUNDS	950,914	387,401	563,513	59%

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 6 Month(s) Ending June 30, 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	2,320	3,440	60%
5304 - Fitness Memberships	2,500	1,791	709	28%
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	27,129	199,061	88%

MAY FOOTNOTES:

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 6 Month(s) Ending June 30, 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	77,071	279,885	279,885	0%
4557 - Energy Impact Grant	0	0	176,378	176,378	0%
Total REVENUES	0	77,071	456,264	456,264	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	2,419	25,403	(303)	-1%
99010-Tech-Software Implementation	20,250		14,800	5,450	27%
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	2,419	40,203	373,613	90%
90007-SCBA Replacement	493,513			493,513	100%
90008-EMS Pram Replacement	418,791		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	285	32,180	23,853	43%
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	285	275,720	1,330,512	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		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		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	12,608	83,453	152,747	65%

91002-Station 2 Capital Improvements	10,000			10,000	100%	
99006-Station 6 Improvements	15,000			15,000	100%	
99022-Construction Repairs	1,623,011	97,059	1,595,008	28,003	2%	FS6-8
99033-Knox Box Project	65,053	65,164	65,164	(111)	0%	FS6-9
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	8,522,311	174,831	1,760,664	6,761,647	79%	
99032-Wellness Program Equip	30,179		7,400	22,779	75%	
950-WELLNESS PROGRAM	30,179		7,400	22,779	75%	
Total EXPENDITURES	26,728,005	177,534	2,632,627	24,095,378	90%	
EXCESS/(DEFICENCY) REVENUES AFTER EXPENDITURES	(26,728,005)	(100,463)	(2,176,363)	24,551,642	-92%	
ENDING FUND BALANCE	(15,113,641)	11,511,698	9,435,798	24,549,439	-162%	

FS6-8 - Program 99022, Dept. 800 - Project is nearly complete. Remaining \$300,000 carryover was loaded.

FS6-9 - Program 99033, Dept. 800 - Project is complete. Will be netted with the remaining total budget.

MAY FOOTNOTES:

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 6 Month(s) Ending June 30, 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	134,372	556,478	28,914	5%
Specific Ownership Tax	23,000	2,471	9,276	13,724	60%
Investment Earnings	2,500	1,832	5,543	(3,043)	-122%
Total REVENUES	610,892	138,675	571,297	(39,595)	-6%
OTHER REVENUE SOURCES					
Miscellaneous Revenues	0	0	0	0	0%
Total OTHER REVENUE SOURCES	0	0	0	0	0%
EXPENDITURES					
General Purchased Services	9,531	2,016	8,316	1,215	13%
Debt Service Expenses	639,079		44,539	594,540	93%
Total EXPENDITURES	648,610	2,016	52,855	595,755	92%
EXCESS/(DEFICIENCY) REVENUES AFTER EXPENDITURES	(37,718)	136,659	518,442	556,160	-1475%
ENDING FUND BALANCE	20,905	195,055	576,838	(555,933)	-2659%



Mountain View Fire Rescue
Statement of Financial Position
GENERAL FUND
 As at June 30, 2023
 (in Whole Numbers)

	Beginning Period Balance	Current Change	Current Year
Assets			
Cash in Bank	405,392	(2,095)	403,297
Cash with County Treasurer	4,330,863	3,166,014	7,496,877
Cash invested in COLOTRUST	67,438,884	(9,595,859)	57,843,025
Accounts Receivable	313,882	34,695	348,577
Accrued Property Taxes	8,431,735	(7,417,815)	1,013,919
Prepaid Expenses	494,070	(42,424)	451,647
Due From Other Funds	5,200,660	11,651,623	16,852,283
Total Assets	86,615,485	(2,205,860)	84,409,625
Liabilities			
Accounts Payable	230,542	(309,693)	(79,151)
Due To Other Funds	3,029,011	0	3,029,011
Deferred Revenues	8,431,843	(7,417,815)	1,014,028
Total Liabilities	11,691,396	(7,727,508)	3,963,888
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	53,909,673	5,521,648	59,431,321
Total Fund Balances	74,924,089	5,521,648	80,445,738
Liabilities and Fund Balance	86,615,485	(2,205,860)	84,409,625



Mountain View Fire Rescue
Statement of Financial Position
CAPITAL RESERVE FUND

As at June 30, 2023
(in Whole Numbers)

	Beginning Period Balance	Current Change	Current Year
Assets			
Cash in Bank	71,647	(49,986)	21,661
Cash invested in COLOTRUST	11,767,370	11,577,058	23,344,428
Due From Other Funds	3,460,239	(11,648,473)	(8,188,234)
Total Assets	15,299,256	(121,402)	15,177,854
Liabilities			
Accounts Payable	326,650	(24,089)	302,561
Due To Other Funds	5,436,345	3,150	5,439,495
Total Liabilities	5,762,995	(20,939)	5,742,056
Fund Balances			
Assigned	4,772,492	0	4,772,492
Unassigned	8,714,453	0	8,714,453
Current Earnings	(3,950,684)	(100,463)	(4,051,147)
Total Fund Balances	9,536,261	(100,463)	9,435,798
Liabilities and Fund Balance	15,299,256	(121,402)	15,177,854



Mountain View Fire Rescue
Statement of Financial Position
DEBT SERVICE FUND
 As at June 30, 2023
 (in Whole Numbers)

	Beginning Period Balance	Current Change	Current Year
Assets			
Cash with County Treasurer	80,519	35,184	115,703
Cash invested in COLOTRUST	378,826	101,475	480,301
Accrued Property Taxes	169,704	(134,245)	35,459
Due From Other Funds	1,339,164		1,339,164
Total Assets	1,968,212	2,414	1,970,627
Liabilities			
Due To Other Funds	1,358,329	0	1,358,329
Deferred Revenues	169,704	(134,245)	35,459
Total Liabilities	1,528,033	(134,245)	1,393,788
Fund Balances			
Assigned	(24,696)	0	(24,696)
Unassigned	40,954	0	40,954
Current Earnings	423,922	136,659	560,581
Total Fund Balances	440,180	136,659	576,839
Liabilities and Fund Balance	1,968,213	2,414	1,970,627

BOARD ORIENTATION AND REVIEW

1. **DISTRICT OVERVIEW.** The District is a special district (a quasi-municipal government), organized under the statutes of Colorado, and is considered a political subdivision of the State.

1.1 As a governmental entity, the District must operate within its enabling statutes (Title 32, Special District Act). If the statutes do not confer a specific power, then the District probably lacks that power. Only those powers that are incidental to the express statutory grants of power will be “presumed” to exist.

1.2 As a governmental entity, it must operate consistent with the constitutional limitations (e.g., due process, equal protection, First Amendment issues, etc.).

1.3 District has defined boundaries for taxation, voting, and service purposes. Boundaries can be adjusted by inclusions and exclusions, pursuant to formal statutory procedures and the entry of a court order that is then recorded and filed with the assessor and the state.

1.4 District is subject to the *Open Meetings Law* and *Open Records Act*; and must post a transparency notice on its website that provides the basic information of the District (i.e., Board members, regular meeting timing, election timing, etc.).

2. DISTRICT BOARD OPERATIONS.

2.1 **Individual powers.** A Director has no individual legal powers/authority unless specifically authorized by statute or by the Board through formal motion/resolution (e.g., to sign a document, attend a meeting, form a subcommittee, etc.).

2.2 **Duty of Loyalty.** As a member of the Board, each Director is charged with acting in the best interests of the District, operating within legal authority, and respecting the decisions of the majority of the Board. While there may be disagreement on certain issues, once the Board has formally acted, each Director must abide by the decision of the Board.

2.3 **Bylaws.** Board is authorized to adopt bylaws and we recommend that you do so. Bylaws are the formal document that governs the operation of the District from the Board’s standpoint (not the operational aspects).

2.4 **Attendance.** Statute provides a penalty for non-attendance: office deemed vacant after 3 un-excused absences (unless temporary illness/disability). Board must state in the minutes whether an absence is excused, and must approve absences due to “temporary mental or physical disability or illness.”

2.5 **Notice.** Twenty-four (24) hour notice must be posted for all meetings (this is a recent change). The notices can either be posted in a public place or places, or on the official website of the District. The posting place or places for meeting Notices is set by the Board

July 18, 2023 – Mountain View FPD
Page 2

each year at the first meeting of the Board in January. If a special meeting is called, each director must be informed of the special meeting and its specific purpose, and special notice must be posted at least twenty-four (24) hours prior to the special meeting. The posted notice for any special or regular meeting must include the date, time, and place of the meeting as well as the specific agenda information for each meeting. Any formal actions by the Board must be included on the agenda for the specific meeting the action is contemplated.

2.6 Executive Sessions. All official business of the Board must be conducted at a public meeting. All meetings are either “regular” or “special” and there is no statutory provision for a closed session like “study” sessions. All meetings must be open to the public. However, the Board can go into an executive session (closed to the public) upon a motion stating the purpose of the executive session, citing to the exact statutory authorization, and the subject matter with as much detail as possible without jeopardizing the nature of the executive session, duly seconded, and approved by a two-thirds affirmative vote. No formal action can be taken in an executive session. Any formal action taken in an executive session is deemed void by law. After the session, the Board reconvenes the public meeting, and takes whatever action is necessary. Executive sessions can only be called for one the following purposes (cite, Sec. 24-6-402(4), CRS, using one of the specific subparagraphs):

- a. The purchase, acquisition, lease, transfer, or sale of any real or personal property.
- b. Conferences with the Board's attorney to receive *specific* legal advice.
- c. Matters that are required to be kept confidential by federal or state law.
- d. Details of security arrangements or investigations, including defenses against terrorism.
- e. Determining positions relative to matters that are the subject of negotiations and instructing negotiators.
- f. Personnel matters regarding specific employees (as opposed to discussions of personnel policies), unless the session will include an employee who is the subject of the session and who requests an open meeting. NOTE: cannot go into executive session to discuss another board member or to discuss the selection or appointment of a new board member.
- g. Consideration of any documents protected by the Open Records Act (e.g., test questions/answers; real estate appraisals etc.)
- h. Discussion of individual students where public disclosure would adversely affect the person or persons involved.

EXAMPLE: “I move that we go into an executive session pursuant to Sec. 24-6-402(4)(e) to determine our position relative to the counteroffer made by the XYZ

July 18, 2023 – Mountain View FPD
Page 3

Co. regarding the contract for its services, and to instruct our Chief regarding such contract negotiations.”

NOTE: Failure to follow the statutory requirements of the Open Meetings Law may result in the invalidity of the action taken: “No resolution, rule, regulation, ordinance or formal action of a state or local public body shall be valid unless taken or made at a meeting that meets the requirements of [the Open Meetings Act.]. (Sec. 24-6-402(8), CRS) **IMPROPER ACTION IS STATUTORILY DEEMED VOID, NOT MERELY VOIDABLE!**

2.7 Minutes. Minutes must be made and kept for all meetings, including executive sessions. Minutes of regular meetings are permanent records! All executive sessions must be electronically recorded (except for matters subject to attorney-client privilege). Electronic records of executive sessions are not made public but are kept separately, and can be destroyed after 90 days if no challenge is made that the session was illegal. If the District has electronically recorded the minutes of the open portion of the meetings, it must continue to do so.

2.8 Meetings. Meetings are for conducting the District’s business and affairs, not for listening to the public’s input on each and every item or issue. However, we suggest including in the agenda an item called “*public comments*” and allowing the public to comment at that time (but set time limitations) thus allowing the Board to conduct its business without interruption. (Public hearings are sometimes required (e.g. inclusions/exclusions) and are treated separately from the public comments portion of the meeting.)

2.9 Voting and other procedural matters. Voting may be by voice vote. The Chair/President also must vote. Directors cannot choose to not vote by abstaining whenever they face a difficult issue! Can only abstain when there is a conflict of interest. If a Director has a conflict of interest then they must also refrain from any discussion on that issue in addition to abstaining from the vote. Action taken by the board should be my **formal motion**, motion seconded, and a vote taken, and minutes reflect “It was moved and seconded that _____. The motion carried unanimously (or by a vote of ___ to ___)”. Formal written **resolutions** are only needed for authorizing continuing actions, real estate matters, to comply with statutory requirements (i.e., budget), or to create a formal record of the reasons for an action. Informal **consensus** of the board should also be stated in the minutes as a record of Board approval of actions taken or to be taken by administration. (e.g. “The General Manager reported that _____. It was the consensus of the Board that the General Manager continue to _____.”)

2.10 Conflicts of Interest. Holding public office is a “public trust” and duties must be discharged for the benefit of the public, and not for private gain or interest. A director cannot receive any compensation in any form from the District other than the director’s fee for attending Board meetings. Statutory ethics provisions prohibit certain actions by Directors. Pursuant to the ethics statutes, a local government official (elected or appointed) **shall not:**

July 18, 2023 – Mountain View FPD
Page 4

- a. Disclose or use confidential information acquired during the course of official duties for personal interests. [NOTE: discussions in executive session should always remain confidential.]
- b. Accept a gift of substantial value that tends to improperly influence a reasonable person.
- c. Engage in financial transaction with a person whom you supervise or perform an official act affecting a business in which an interest is held or which you serve as consultant, agent, etc.
- d. Be a party to, or interested in, a contract with the District.
- e. Purchase property from the District, unless at public auction/bid.

2.11 Reporting of Gifts. A Board member must report any gift having a value of \$50 or more that is given to them by virtue of being a board member.

2.12 Service as an Employee. Except for the director's fee for attending meetings, Board members cannot receive any other funds from the District and cannot be employed by the District. Directors can currently earn a maximum of \$100 per meeting attended, but cannot exceed a total of \$2,400 in a calendar year.

2.13 Appointments. If a vacancy occurs, the Board must appoint a replacement within 60 days of the vacancy and if an appointment is not made, the county commissioners may then appoint a replacement. The appointee serves only until the next election and then, if he/she chooses to run for that seat, runs for the remaining term of that seat (if that seat is up, then for four years). For example, if a Director is elected to a 4 year term in 2023, but resigns in 2024, a replacement Director is appointed to fill the seat until 2025 (the next regular election). However, since the original term of the seat went through 2027 (4 year term starting in 2023), the seat would be on the 2025 ballot for a 2-year term. That way, in 2027 that same seat is up for election for a 4-year term and maintains the original term cycle.

3. BUDGET RESTRICTIONS. The District is restricted by state statute and by the state constitutional provision known as TABOR (The Taxpayers Bill of Rights). TABOR imposed the following on all governments, though some (noted below) can be waived through a "De-Brucing" ballot measure approved by the voters:

3.1 Limitation on Revenues (from all sources): Can only be increased by the sum total of the percentage of CPI increase and the percentage of growth in actual (not assessed) valuation from new construction. Thus, if \$100,000 spent in 2003, and CPI increased by 2% and growth increased by 5%, then government could raise and spend \$107,000 in 2004 (2% +5% = 7% increase). **THIS CAN BE DE-BRUCED.**

3.2 Limitation on Tax revenues: Can only be increased by the sum total of the percentage of CPI increase and the percentage of growth in actual (not assessed) valuation from new construction; OR by the existing statutory 5.5% limitation, *whichever is more stringent*. **THIS CAN BE DE-BRUCED.**

July 18, 2023 – Mountain View FPD
Page 5

3.3 **Revenues in excess of these two limitations must be refunded:** Refund is made in the following year, *unless* voters approve a specific or continual revenue change (“De-Brucing”). **THIS CAN BE DE-BRUCED.**

3.4 New taxes and mill levy increases over the prior year’s mill levy---both require voter approval. **THIS IS NOT SUBJECT TO DE-BRUCING. VOTERS MUST APPROVE OF TAX INCREASES.**

3.5 Any debt (multi-year financial obligation) requires voter approval unless it is annually subject to board’s discretionary appropriation, or unless board specifically reserves enough funds to cover the obligation in future years. Note: lease-purchase agreements which contain a “subject to annual appropriations clause” are legally deemed to NOT be “multi-year financial obligations.” **THIS CANNOT BE DE-BRUCED.**

DE-BRUCING. Voters can allow government to exceed, keep, and spend revenues from all sources or from specific sources (e.g., just non-tax sources). Simply put: voters are asked to excuse the government from the limitations of paragraphs 3.1, 3.2, and 3.3 above. AG has ruled that voters can approve a waiver of the 5.5% limitation as well as De-Bruce. Even if De-Bruce and voters waived the statutory 5.5% limitation, there can be no tax increase (no higher mill levy) or no new debt without separate voter approval of a new ballot measure! In addition, each new tax increase or debt approval must contain the appropriate “De-Brucing” clause to ensure waiver of the restrictions on the new measure.

4. **ENTERPRISE STATUS.** TABOR exempts enterprises from its restrictions/limitations. An enterprise is defined as a governmental business/operation that receives no more than 10% of its cash revenues from any government. Most water and/or sanitation districts have established enterprises because they can operate from service revenues instead of tax revenues. A fire district could segregate its ambulance service into an enterprise if it could be self-sustaining (or subsidized less than 10% with tax dollars). Implementing statutes prohibit enterprises from levying taxes. Those that do levy taxes for general operating purposes do so under a “governmental” fund/function, and then transfer those funds (or a portion thereof) to the enterprise fund, keeping the amount less than 10% of total revenues [thus using taxes to supplement operations].

5. **TERM LIMITS.** Board members cannot serve more than two consecutive terms of office. Terms are consecutive unless they are separated by at least four years. District voters may eliminate or modify these limitations through a ballot measure.

6. **LIABILITY LIMITED.** Liability can arise in one of three ways: under common law doctrines of **tort liability** (e.g., negligence, intentional torts, etc.); under state or federal **statutes** (e.g., prohibitions regarding discrimination or for environmental damage); and from **contractual rights** (e.g., when a contract is breached by one of the parties). The following are some limits on liability:

6.1 Board members enjoy qualified immunity under the common law: discretionary actions taken in the course of the performance of public duties are normally protected.

July 18, 2023 – Mountain View FPD
Page 6

6.2 The Colorado Governmental Immunity Act protects the District (as an entity) and its employees (defined to include both paid employees and volunteers) and elected officials from tort claims arising from personal injury or property damage except for certain limited claims that are permitted to be asserted by the Act. The three main exceptions to the Act's protections and which are applicable to special districts are: (i) claims arising from the dangerous condition of public buildings; (ii) claims arising out of the operation of governmental vehicles which are not running "hot" under an emergency; and (iii) claims arising from the operation/maintenance of a water system.

6.3 The Act requires the District to defend the individual employee/official unless he/she intentionally caused the injury or property damage.

6.4 Even if the Act does not offer immunity, it limits recovery on claims to \$424,000 per person and \$1,195,000 per occurrence (but each person limited to \$424,000).

6.5 The District maintains insurance to protect it and its employees/officials from most claims asserted under various federal and state statutes. In addition, because the Board collectively must act in these areas, there is minimal chance for individual directors to be held individually liable absent malicious, intentional conduct.

6.6 No insurance carrier issues insurance coverage for contractual claims.

6.7 Recommend adopting an "indemnification policy" for all employees, volunteers, officers and agents who are sued for damages arising out of the good-faith performance of their authorized duties (excluding intentional torts or criminal behavior); or can wait and adopt an indemnification resolution if sued.

7. **WHAT ABOUT A VEHICLE "RUNNING HOT?"** The Immunity Act protects the driver of a government owned/leased emergency vehicle against claims made for property damage/injury/death IF the governmental emergency vehicle is:

7.1 Responding in good faith TO an emergency/fire call (even if when, on arrival, there is no "emergency" or "fire"). You may rely upon the dispatcher's description/alert/coding; and

7.2 Operating pursuant to §42-4-108(2) and -108(3), C.R.S., which explains that a responding vehicle may:

- a. Disregard parking/standing regulations;
- b. Proceed past a red or stop signal or stop sign "but only after slowing down as may be necessary for safe operation";
- c. Exceed the speed limits "so long as said driver does not endanger life or property"; and
- d. Disregard other traffic regulations (directions, turning restrictions, etc.)

While making use of appropriate lights and sirens.

July 18, 2023 – Mountain View FPD
Page 7

8. **NEW FACILITIES.** Special districts can locate new facilities on any property regardless of county or municipal zoning restrictions, but must go through a process known as “location and extent review” to allow the governmental entity with land use oversight an opportunity to address the exact location and extent of the building/facility, and to impose reasonable conditions such as landscaping, access, siting, etc. However, if a local government denies a development request from a special district under location and extent review, the district’s Board can overrule the local government’s denial and proceed with the project. Some counties have adopted regulations under the “state interest” statute known as 1041 regulations. Under that statute, districts cannot over-rule the county’s decision because certain operations/activities are deemed of “state wide interest.” For example, building a new reservoir would be subject to 1041 review rather than location and extent review.

9. **INTERGOVERNMENTAL AGREEMENTS.** If two governmental entities both possess the same legal powers, they may enter into contracts with each other. These contracts are called intergovernmental agreements (“IGAs”). IGAs can cover a multitude of issues, such as providing mutual aid/assistance in the event of emergencies or partnering on public building developments. If an IGA forms a new entity (with representation on that new entity’s board consisting of reps from each entity) it is known as an “authority.” Regionalization to reduce the duplication of services is often accomplished through the creation of authorities and as a first step towards formal consolidation of special districts.

10. **POWER OF EMINENT DOMAIN.** The District possesses the power of eminent domain and dominant eminent domain (trumps another entity that only has eminent domain powers) to acquire property needed for its operations.

10.1 The statute prohibits the use of eminent domain to acquire water rights.

10.2 Normally, the District utilizes the public rights of way or easements dedicated for use by utilities, but occasionally an easement is required across private property and condemnation can be utilized if negotiations fail. By law, the District may only pay “fair market value and reasonable settlement costs” for property interests (easements or full title).

11. **FINANCING.** Non-enterprises can issue general obligation bonds (requires voter approval) and revenue bonds. Enterprises can only issue revenue bonds that pledge repayment from the District’s future revenues. In addition to bonds, the District is eligible for certain revolving loans and grants from various state agencies but these grants/funds cannot exceed the revenue limitations contained in TABOR, unless the District is De-Bruce. Lease-purchase agreements (must be subject to annual appropriation) are often used for capital asset acquisition (fire trucks, ambulances, expensive equipment, etc.).

12. **CONSTRUCTION CONTRACTS.** All construction contracts for work or materials, or both, involving \$120,000 or more must go out to public bid unless a design-build process is used (and then the Board can send out requests for proposals to qualified bidders). Board is not required to take the lowest bid and may take the bid that is in the “best interests” of the District.

13. **VOLUNTEER PENSION ISSUES.** A district must maintain accurate records for volunteer pension purposes. For a year of service to be counted towards retirement, the volunteer must

July 18, 2023 – Mountain View FPD
Page 8

meet a statutorily imposed requirement of 36 hours of training each year. It is up to the district to determine what constitutes training---some districts allocate the total hours between formal classroom and hands-on responses/calls, other meetings, etc.

13.1 Full pension awarded after 20 years of service and reaching 50 years of age.

13.2 Partial pension may be awarded between 10-20 years of service and reaching 50 years of age, at discretion of board if fund is actuarially sound, on a prorated basis. Thus, if Board establishes 10 years, then $\frac{1}{2}$ pension can be granted. If 12 years, then $\frac{12}{20}$ ths or $\frac{3}{5}$ ths can be granted, etc.

13.3 If service is all after 1977, then the pension amount is prorated among each district/municipality for which a volunteer served at least 5 years. Thus, for a 20 year benefit, if 14 years were with one district and 6 with another, then the first district would be responsible for $\frac{14}{20}$ ths and the second $\frac{6}{20}$ ths. If any portion of the service was before 1977, then the last district served pays 100%.

14. **FLSA vs. VOLUNTEER PENSION ISSUES.** The Fair Labor Standards Act (FLSA) prohibits a district from requiring or allowing a paid firefighter to also volunteer his/her time to the district when off-duty. Such time is counted, per FLSA, for purposes of calculating over-time (FLSA applies to districts employing 5 or more employees).

15. **COMPENSATING VOLUNTEERS.** A volunteer, under Colo. pension laws, is a firefighter who renders service without compensation being paid for that service. However, the Colorado Volunteer Firefighter Pension Act states that “compensation” does not include:

15.1 reimbursable expenses (e.g., mileage, damaged clothing, meals while on duty, etc.); lost salary/wages from his/her normal job;

15.2 pension payments or benefits;

15.3 receiving benefits under an IRS qualified service award program (i.e., an IRS deferred compensation 457 plan);

15.4 payments from federal moneys (paid either directly or through the district) for temporary emergencies/incidents; OR

15.5 “nominal fees or benefits paid on a per-call basis or as part of an annual merit or recognition award program or other incentive award program.” NOTE: the “cap” on all payments is the FLSA “20% of what a paid firefighter would be paid” rule.

16. **PAID EMPLOYEE PENSIONS.** All full-time firefighters must use the state created Fire and Police Pension Association (“FPPA”) to provide pension benefits to the full-time firefighters. Full-time firefighters are defined as those employed primarily to engage in fire protection services and that work in excess of 1600 hours per year. Part-time paid firefighters can be included in FPPA plans if elected by the District and approved by FPPA.

17. ELECTRONIC COMMUNICATIONS AND OPEN RECORDS.

17.1 The District's email communications, and email communications between or among Board members, are potentially part of the District's public records that are open for inspection pursuant to the *Colorado Public Records Act (Act)*, Section 24-72-101, C.R.S. Think before you write. Think again before you send.

17.2 Public records under the Open Records Act include all writings made, maintained, or kept by the District for use in the exercise of functions required or authorized by law or involving the receipt or expenditure of public funds. Correspondence of any type by Board members or employees that relate to the public business of the District can fall under this definition and, therefore, may be subject to disclosure upon request.

17.3 There are some exceptions that apply that would take mail communications out of the realm of public records and not subject to inspection by the public. These exceptions apply where such correspondence is:

- a. Work product: intra- and inter-District advisory or deliberative materials assembled for the benefit of Board members, which materially express an opinion or are deliberative in nature and are communicated for the purpose of assisting the Board members in reaching a decision within the scope of their authority. The Board member may release the work product communication in whole or in part. This type of information includes, but is not limited to:
 - Notes and memoranda that relate to or serve as background information for such decisions; and,
 - Preliminary drafts and discussion copies of documents that express a decision by a Board member.
- b. Without a demonstrable connection to the exercise of functions required or authorized by law or administrative rule and does not involve the receipt or expenditure of public funds. (e.g. personal emails)
- c. A communication from a constituent to a Board member that clearly implies by its nature or content that the constituent expects that it is confidential or a communication from the Board member in response to such a communication from a constituent.
- d. Subject to nondisclosure because the inspection of such record would be contrary to any state statute, contrary to any federal statute or regulation issued there under having the force and effect of law, or prohibited by rules promulgated by the supreme court or by the order of any court. (e.g., attorney-client privileged communication).
- e. A communication concerning a criminal justice record.
- f. A communication concerning notification of a possible non-accidental fire loss or fraudulent insurance act given to an authorized agency.

July 18, 2023 – Mountain View FPD
Page 10

17.4 Note that describing a particular communication as “work product” or as “confidential” will not insulate it from a legal challenge. If challenged, a court would analyze the communication to determine its status under the Act.

18. **E-MAIL AND OPEN MEETINGS.** Board members should not utilize electronic mail in order to conduct meetings, thereby making the communications subject to the **Open Meetings Law**, Section 24-6-401 et seq., C.R.S. The Law specifically provides that if elected officials chose to use electronic mail to discuss pending legislation or other public business among themselves, that the electronic mail shall be subject to the requirements of the Law. Resolutions, rules, regulations, or formal actions of the District are not valid when taken at meetings that violate the Law. In addition, a court may issue an injunction to enforce the purposes of the Open Meetings Law and where the court finds a violation, it shall award the citizen prevailing in that matter his costs and reasonable attorney’s fees.

THE DO'S AND DON'TS OF BOARD MEMBERSHIP

WHAT A BOARD MEMBER SHOULD DO:

1. Know the District's purpose and the limits of its authority.
2. Identify problems and needs within the District's authority to solve and meet. Communicate them to the public, the Board, and the Manager.
3. Assist with long range planning. Have a vision of what the District should be and influence actions to progress in that direction.
4. Know and periodically review and update the District's master plans.
5. Determine the priority of District goals and insure implementation of activities in order of importance.
6. Adopt, utilize, and adhere to written policies (operating, financial, personnel, etc.)
7. Determine what level of service is reasonable, acceptable to public and affordable.
8. Set fees and/or taxes at levels necessary to achieve the purposes of the District and responsibly manage the assets of the public.
9. Adopt and monitor a budget designed to implement the plans and achieve the purposes of the District and responsibly manage the assets of the public.
10. Look at risk and return before investments are made.
11. Communicate with the public.
12. Select, direct, and communicate with the managers and staff as a Board.
13. **Let the Manager manage! Let the administration administer!**
14. Request, and be receptive to, manager and staff recommendations.
15. Weigh all information and input before making decisions.
16. Attend and participate in meetings. Come prepared (e.g., having read all materials needed for that meeting). *Focus on issues not personalities.* Discuss rather than argue. Support the majority decision.



17. Monitor progress and outcome of policy to determine if policy been properly implemented by Manager/staff.
18. Avoid conflicts of interest and any public appearance of impropriety.
19. Maintain a positive relationship with the media.
20. Recognize special accomplishments of the Board, Manager and Staff.

WHAT A BOARD MEMBER SHOULD NOT DO:

1. Become involved in the day-to-day operations of the District, i.e. don't "micromanage".
2. Involve the District in activities outside of its legal authority.
3. Individually supervise or direct the Manager's staff.
4. Individually direct or require work from the Manager (should be Board request/directive).
5. Publicly speak for the Board unless authorized by the Board.
6. Make promises to constituents outside of meetings absent prior Board approval.
7. "Blind side" the Manager or Board with surprise issues or visitors to meetings.
8. Be swayed by vocal minorities or make decisions based on one-sided input.
9. Expect favors or special consideration as a Director.
10. Circumvent established Board policy.
11. Attempt to assert "individual authority" as a Director (because none exists).
12. Divulge executive session discussions or other confidential information
13. Violate fiduciary and ethical duties.



MOUNTAIN VIEW FIRE RESCUE

BOARD OF DIRECTORS

3561 N. STAGECOACH ROAD, LONGMONT, CO 80504

Rules and Procedures for Public Comment

Participation by members of the public in open meetings of the Board of Directors is welcomed and encouraged. Adherence to these rules is expected.

- 1) Speakers may be asked to sign in before the meeting, giving their full name and the topic about which they seek to address the Board.
- 2) The purpose of Public Comment is to provide input to the Board on issues relevant to the District.
- 3) Public comments shall be:
 - a. Limited to three (3) minutes.
 - b. Directed to the Board as a whole and not to individual members.
 - c. Presented in a courteous and professional demeanor, not in a threatening, profane, vulgar, insulting, or abusive manner.
 - d. Limited to topics pertaining to the District and about which the Board has authority.
 - e. Individuals may speak only once during the public comment period.
 - f. Written materials that a speaker believes might be appropriate for the Board's consideration must be submitted in advance to Administration.
- 4) Speakers, when recognized by the Board Chair, may be asked to provide their name and who they are affiliated with, if applicable, prior to addressing the Board.
- 5) Individuals who engage in repetitive comments or questions or who otherwise violate the provisions of Rules 2 or 3 above will be asked to refrain and/or yield the floor.
- 6) Failure to abide by these requirements after a first warning may result in the Board requiring that the speaker, in lieu of speaking, submit his/her statements in writing during future public comment periods.
- 7) Neither the Board nor the administration shall engage in a discussion or provide an immediate response to the input. Rather, the Board can benefit from hearing the input and determine what follow-up action is required, if any.
- 8) The Board Chair is responsible for the administration and enforcement of these rules in his/her sole discretion.
- 9) If a member of the public continues to disrupt the meeting or engages in threatening or violent behavior, they will be asked to leave and law enforcement will be notified if necessary.
- 10) The Board of Directors retains the authority to vary these guidelines as may be necessary during any public comment period and retains the authority to deviate from these guidelines as necessary.
- 11) The Board Chair may permit public comment during any agenda item provided that such invitation does not hinder the ability of the Board of Directors to conduct official District business in an efficient manner.

PRESIDENT
LAURA McCONNELL
LMCONNELL@MYFPD.ORG

VICE PRESIDENT
COLLEEN WHITLOW
CWHITLOW@MYFPD.ORG

SECRETARY
COLE LATHROP
CLATHROP@MYFPD.ORG

TREASURER
SUZANNE DeVENNY
SDEVENNY@MYFPD.ORG

DIRECTOR
TODD VERNICK
TVENRICK@MYFPD.ORG

STATE OF COLORADO)
) ss.
COUNTY OF BOULDER)

BEFORE THE BOARD OF DIRECTORS
OF THE
MOUNTAIN VIEW FIRE PROTECTION DISTRICT

IN THE MATTER OF EXCLUSION OF
LANDS WITHIN THE MOUNTAIN VIEW
FIRE PROTECTION DISTRICT

CERTIFIED BOARD ORDER OF EXCLUSION

THIS MATTER COMING ON TO BE HEARD ON July 18, 2023 by the Board of Directors of the Mountain View Fire Protection District (District), the Board hereby finds:

1. That a written Petition in compliance with § 32-1-501(1), C.R.S. was filed with the Board of Directors requesting exclusion from the District of the Irwin Thomas Annexation to the City of Longmont, more fully described on **Exhibit A**, attached hereto.
2. That said Petition was signed by 100% of the fee owners of the respective real property to be excluded, and that the said signatures were acknowledged in the same manner as conveyances of land are required to be acknowledged; and that the Petition complies with all requirements as specified by law.
3. That the Board fixed a hearing upon said Petition for July 18, 2023 at District's Administration Building, 3561 North Stagecoach Road, Longmont, CO 80504 at 6:00 p.m. A Notice thereof, as required by law, was published in the *Longmont Times Call*, a newspaper of general circulation in the District.
4. That the conditions fixed by the Board and required by law for exclusions have been satisfied and accepted.
5. That no written objections to the granting of the Petition were presented to the Board.
6. That the Board has heard all matters relative to the Petition at a public meeting held at the time and on the date set forth in Paragraph 3 above, and pursuant to § 32-1-501(3), C.R.S. finds:
 - 6.1 That such exclusion is in the best interest of the properties seeking exclusion;
 - 6.2 Exclusion is in the best interest of District and Boulder County;
 - 6.3 The cost and benefits to the properties seeking exclusion of the provision of the District services weighs in favor of exclusion as the property has been annexed into the City of Longmont which can provide service at a comparable level and permit development of the property;
 - 6.4 The exclusion of the properties will not have an adverse impact on service by the District to other properties within the District's boundaries;
 - 6.5 The City of Longmont will provide economical and reasonable service to the properties on a comparable basis to the District;
 - 6.6 There are no employment or economic impacts arising from this exclusion;
 - 6.7 Denial of the petition may have a negative economic impact on the region, surrounding area and state as a whole by precluding development of the property;
 - 6.8 There is no additional cost to be levied on other properties within the District if this exclusion is granted.

WHEREFORE, IT IS ORDERED BY THE BOARD OF DIRECTORS OF MOUNTAIN VIEW FIRE PROTECTION DISTRICT that the Petition be granted and the properties situated in the County of Boulder, State of Colorado, described on Exhibit A of this Order, be and hereby is, excluded from the Mountain View Fire Protection District.

DATED: July 18, 2023

MOUNTAIN VIEW FIRE PROTECTION DISTRICT

President

The undersigned, Secretary of the Mountain View Fire Protection District, hereby certifies that the foregoing Order is a true, complete and correct copy of an Order of the Board of Directors of the Mountain View Fire Protection District duly and regularly entered by the Board at its regular public meeting held on July 18, 2023.

Secretary

(SEAL)

EXHIBIT A

(Legal Description of Excluded Property)

IRWIN THOMAS #1 ANNEXATION

THAT PART OF THE EAST HALF OF THE SOUTHEAST QUARTER, PART OF THE NORTHEAST QUARTER AND PART OF THE EAST HALF OF THE SOUTHWEST QUARTER OF SECTION 11, TOWNSHIP 2 NORTH, RANGE 69 WEST OF THE 6TH PRINCIPAL MERIDIAN, COUNTY OF BOULDER, STATE OF COLORADO AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEARINGS CONTAINED HEREIN ARE BASED ON THE ASSUMPTION THAT THE SOUTH LINE OF THE SOUTHEAST QUARTER OF SAID SECTION 11 BEARS N 90°00'00" E BETWEEN A FOUND 3.25 INCH ALUMINUM CAP MONUMENT STAMPED LS 20685 IN RANGE BOX AT THE SOUTH QUARTER CORNER OF SAID SECTION 11 AND A FOUND 3.25 INCH ALUMINUM CAP MONUMENT STAMPED LS 18982 IN RANGE BOX AT THE SOUTHEAST QUARTER OF SAID SECTION 11.

COMMENCING AT A FOUND 3.25 INCH ALUMINUM CAP MONUMENT STAMPED LS 34993 AT THE NORTHWEST CORNER OF THE EAST HALF OF THE SOUTHWEST QUARTER OF SECTION 11, TOWNSHIP 2 NORTH, RANGE 69 WEST; THENCE S 00°23'31" W ALONG THE WEST LINE OF THE EAST HALF OF THE SOUTHWEST QUARTER OF SAID SECTION 11 A DISTANCE OF 81.16 FEET TO THE POINT OF BEGINNING ON THE SOUTHERLY RIGHT-OF-WAY LINE OF COLORADO STATE HIGHWAY 119; THENCE ALONG SAID SOUTHERLY RIGHT-OF-WAY LINE THE FOLLOWING (8) COURSES AND DISTANCES:

- 1) N 87°01'49" E A DISTANCE OF 366.96 FEET;
- 2) S 89°49'17" E A DISTANCE OF 1090.50 FEET;
- 3) S 86°10'33" E A DISTANCE OF 453.38 FEET;
- 4) ALONG A CURVE TO THE LEFT WITH AN ARC LENGTH OF 1157.79', WITH A RADIUS OF 1761.52 FEET, WITH A CHORD BEARING OF N 73°57'35" E, WITH A CHORD LENGTH OF 1137.06 FEET;
- 5) N 85°23'01" E A DISTANCE OF 262.28 FEET;
- 6) S 80°30'08" E A DISTANCE OF 90.60 FEET;
- 7) S 67°36'37" E A DISTANCE OF 167.64 FEET;
- 8) S 60°10'29" E A DISTANCE OF 457.20 FEET TO A POINT ON THE WESTERLY RIGHT-OF-WAY LINE OF NORTH 119TH STREET;

THENCE N 89°53'04" E A DISTANCE OF 40.00 FEET TO A POINT ON THE EASTERLY RIGHT-OF-WAY LINE OF NORTH 119TH STREET; THENCE S 00°06'56" E ALONG SAID EASTERLY RIGHT-OF-WAY LINE 20 FEET EASTERLY AND PARALLEL WITH THE EAST LINE OF THE NORTHEAST QUARTER OF THE SOUTHEAST QUARTER OF SECTION 11 A DISTANCE OF 1231.26 FEET; THENCE S 00°02'50" W CONTINUING ALONG SAID EASTERLY RIGHT-OF-WAY LINE 20 FEET EASTERLY AND PARALLEL WITH THE EAST LINE OF THE SOUTHEAST QUARTER OF THE SOUTHEAST QUARTER OF SECTION 11 A DISTANCE OF 1141.37 FEET; THENCE N 89°58'52" W A DISTANCE OF 50.09 FEET; THENCE N 00°02'50" E A DISTANCE OF 80.70 FEET; THENCE N 70°49'00" W A DISTANCE OF 70.96 FEET; THENCE N 79°37'39" W A DISTANCE OF 133.21 FEET; THENCE N 00°00'00" E A DISTANCE OF 14.08 FEET; THENCE N 90°00'00" W A DISTANCE OF 1120.00 FEET; THENCE N 58°27'33" W A DISTANCE OF 98.96 FEET; THENCE S 00°00'00" E A DISTANCE OF 393.86 FEET TO A POINT ON THE SOUTHERLY RIGHT-OF-WAY LINE OF QUAIL

ROAD; THENCE N 90°00'00" W ALONG SAID SOUTHERLY RIGHT-OF-WAY LINE 30 FEET SOUTHERLY AND PARALLEL WITH THE SOUTH LINE OF THE SOUTHEAST QUARTER OF SECTION 11 A DISTANCE OF 55.00 FEET; THENCE DEPARTING SAID SOUTHERLY RIGHT-OF-WAY LINE N 00°00'00" W A DISTANCE OF 427.62 FEET; THENCE N 58°27'33" W A DISTANCE OF 31.07 FEET; THENCE N 66°50'00" W A DISTANCE OF 157.10 FEET; THENCE N 00°22'00" E A DISTANCE OF 145.94 FEET; THENCE N 90°00'00" W A DISTANCE OF 839.55 FEET; THENCE S 00°22'00" W A DISTANCE OF 651.62 FEET TO A POINT ON THE SOUTHERLY RIGHT-OF-WAY LINE OF QUAIL ROAD;
THENCE N 90°00'00" W 30 FEET SOUTHERLY AND PARALLEL WITH THE SOUTH LINE OF THE SOUTHWEST QUARTER OF SECTION 11 A DISTANCE OF 134.21 FEET; THENCE S 89°35'39" W ALONG SAID SOUTHERLY RIGHT-OF-WAY LINE A DISTANCE OF 1308.36 FEET; THENCE N 00°23'31" E A DISTANCE OF 30.00 FEET TO A FOUND 3.25 INCH ALUMINUM CAP MONUMENT STAMPED LS 20685 IN RANGE BOX AT THE SOUTHWEST CORNER OF THE SOUTHEAST QUARTER OF THE SOUTHWEST QUARTER OF SECTION 11; THENCE N 00°23'31" E ALONG THE WEST LINE OF THE EAST HALF OF THE SOUTHWEST QUARTER OF SECTION 11 A DISTANCE OF 2537.37 FEET TO THE POINT OF BEGINNING.

TOGETHER WITH THAT CITY OF LONGMONT PARCEL DESCRIBED IN INSTRUMENT RECORDED AS RECEPTION NO. 1716857 AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: A PARCEL OF LAND LOCATED IN THE EAST HALF OF THE NORTHWEST QUARTER AND IN THE SOUTHWEST QUARTER OF THE NORTHEAST QUARTER OF SECTION 11, TOWNSHIP 2 NORTH, RANGE 69 WEST OF THE 6TH PRINCIPAL MERIDIAN, COUNTY OF BOULDER, STATE OF COLORADO AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEARINGS CONTAINED HEREIN ARE BASED ON THE ASSUMPTION THAT THE SOUTH LINE OF THE SOUTHEAST QUARTER OF SECTION 11, TOWNSHIP 2 NORTH, RANGE 69 WEST OF THE 6TH PRINCIPAL MERIDIAN BEARS N 90°00'00" E BETWEEN A FOUND 3.25 INCH ALUMINUM CAP MONUMENT STAMPED LS 20685 IN RANGE BOX AT THE SOUTH QUARTER CORNER OF SAID SECTION 11 AND A FOUND 2 INCH ALUMINUM CAP MONUMENT STAMPED LS 18892 IN RANGE BOX AT THE SOUTHEAST CORNER OF SAID SECTION 11.

COMMENCING AT THE NORTHWEST CORNER OF THE EAST HALF OF THE SOUTHWEST QUARTER OF SECTION 11, TOWNSHIP 2 NORTH, RANGE 69 WEST OF THE 6TH PRINCIPAL MERIDIAN, A FOUND 3.25 INCH ALUMINUM CAP MONUMENT IN RANGE BOX WITH CAP STAMPED LS 34993; THENCE N 00°09'49" E ALONG THE WEST LINE OF THE EAST HALF OF THE NORTHWEST QUARTER OF SECTION 11 A DISTANCE OF 113.32 FEET TO THE POINT OF BEGINNING AT THE NORTHERLY RIGHT-OF-WAY LINE OF COLORADO STATE HIGHWAY 119; THENCE S 88°35'07" E ALONG SAID NORTHERLY RIGHT-OF-WAY LINE OF HIGHWAY 119 A DISTANCE OF 420.12 FEET; THENCE S 89°46'53" E A DISTANCE OF 1458.66 FEET TO THE BEGINNING OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 1499.43 FEET, A CHORD BEARING OF N 84°05'29" E AND A CHORD DISTANCE OF 316.16 FEET; THENCE DEPARTING SAID NORTHERLY RIGHT-OF-WAY LINE N 00°23'09" E A DISTANCE OF 540.74 FEET; THENCE S 89°13'25" W A DISTANCE OF 16.39 FEET; THENCE N 88°58'35" W A DISTANCE OF 59.92 FEET; THENCE N 87°25'56" W A DISTANCE OF 59.36 FEET; THENCE N 84°49'36" W A DISTANCE OF 30.47 FEET; THENCE N 80°18'03" W A DISTANCE OF 29.84 FEET; THENCE N 85°39'40" W A DISTANCE OF 318.58 FEET; THENCE S 77°48'07" W A DISTANCE OF 30.42 FEET; THENCE S 84°58'59" W A DISTANCE OF 29.01 FEET; THENCE S 89°55'28" W A DISTANCE OF 119.83 FEET; THENCE N 89°29'26" W A DISTANCE OF 179.76 FEET; THENCE N 88°16'29" W A

DISTANCE OF 46.67 FEET; THENCE N 86°57'50" W A DISTANCE OF 122.90 FEET; THENCE N 81°58'55" W A DISTANCE OF 119.60 FEET TO THE BEGINNING OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 1176.88 FEET, A CHORD BEARING OF N 80°21'54" W AND A CHORD DISTANCE OF 328.17 FEET; THENCE ALONG THE ARC OF SAID CURVE A DISTANCE OF 329.24 FEET; THENCE S 89°24'25" W A DISTANCE OF 179.94 FEET; THENCE S 88°58'45" W A DISTANCE OF 179.71 FEET; THENCE S 85°15'33" W A DISTANCE OF 90.62 FEET; THENCE S 75°00'56" W A DISTANCE OF 29.57 FEET; THENCE S 59°42'34" W A DISTANCE OF 29.89 FEET; THENCE S 56°24'01" W A DISTANCE OF 120.42 FEET; THENCE S 54°31'47" W A DISTANCE OF 29.53 FEET; THENCE S 52°02'52" W A DISTANCE OF 29.85 FEET; THENCE S 48°31'12" W A DISTANCE OF 30.08 FEET; THENCE S 38°16'59" W A DISTANCE OF 29.75 FEET; THENCE S 21°37'46" W A DISTANCE OF 16.75 FEET; THENCE S 04°53'41" W A DISTANCE OF 73.69 FEET; THENCE S 10°27'59" W A DISTANCE OF 41.57 FEET TO A POINT ON THE WEST LINE OF THE EAST HALF OF THE NORTHWEST QUARTER OF SECTION 11; THENCE S 00°09'49" W ALONG SAID WEST LINE A DISTANCE OF 354.17 FEET TO THE POINT OF BEGINNING; CONTAINING A TOTAL AREA OF 10,671,714.00 SQUARE FEET OR 244.99 ACRES MORE OR LESS.

IRWIN THOMAS #2 ANNEXATION

NORTH PORTION:

A PARCEL OF LAND LOCATED IN THE NORTH ONE-HALF OF SECTION 11, TOWNSHIP 2 NORTH, RANGE 69 WEST OF THE 6TH PRINCIPAL MERIDIAN, COUNTY OF BOULDER, STATE OF COLORADO MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEARINGS CONTAINED HEREIN ARE BASED ON THE ASSUMPTION THAT THE SOUTH LINE OF THE SOUTHEAST QUARTER OF SECTION 11, TOWNSHIP 2 NORTH, RANGE 69 WEST OF THE 6TH PRINCIPAL MERIDIAN BEARS N 90°00'00" E BETWEEN A FOUND 3.25 INCH ALUMINUM CAP MONUMENT STAMPED LS 20685 IN RANGE BOX AT THE SOUTH QUARTER CORNER OF SAID SECTION 11 AND A FOUND 2 16 INCH ALUMINUM CAP MONUMENT STAMPED LS 18892 IN RANGE BOX AT THE SOUTHEAST CORNER OF SAID SECTION 11.

COMMENCING AT THE EAST QUARTER CORNER OF SECTION 11, FROM WHENCE THE NORTHEAST CORNER OF SECTION 11 BEARS NORTH 00°01'24" WEST 2629.85 FEET; THENCE ALONG THE EAST LINE OF THE NORTHEAST QUARTER OF SECTION 11 NORTH 00°01'24" WEST 697.30 FEET; THENCE LEAVING SAID EAST LINE NORTH 89°58'36" WEST 20.00 FEET TO A POINT ON THE WESTERLY RIGHT-OF-WAY LINE OF NORTH 119TH STREET; THENCE LEAVING SAID WESTERLY RIGHT-OF-WAY LINE NORTH 65°16'54" WEST 504.96 FEET TO A POINT ON THE WEST LINE OF A TRACT OF LAND DESCRIBED BY DEED RECORDED AT RECEPTION NO. 2294476 OF BOULDER COUNTY RECORDS AND BEING THE POINT OF BEGINNING;

THENCE ALONG SAID WEST LINE SOUTH 58°21'32" WEST 71.75 FEET TO A POINT ON THE NORTHERLY RIGHT-OF-WAY LINE FOR THE BURLINGTON NORTHERN RAILROAD RECORDED AT BOOK 130 PAGE 243 OF BOULDER COUNTY RECORDS; THENCE ALONG SAID NORTHERLY RIGHT-OF-WAY LINE THE FOLLOWING 2 COURSES:

- 1) ALONG THE ARC OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 5950.00 FEET A CENTRAL ANGLE OF 00°00'32", CHORD OF SAID ARC BEARS NORTH 63°34'35" WEST 0.94 FEET), A DISTANCE OF 0.94 FEET;

2) NORTH 63°34'35" WEST 2860.49 FEET;

THENCE NORTH 31°25'52" EAST 11.30 FEET; THENCE NORTH 34°42'22" EAST 568.16 FEET TO A POINT ON THE NORTH LINE OF THE NORTHWEST QUARTER OF SECTION 11; THENCE ALONG SAID NORTH LINE NORTH 89°49'52" EAST 164.58 FEET TO THE NORTH ONE QUARTER CORNER OF SECTION 11; THENCE SOUTH 00°16'40" WEST 504.45 FEET; THENCE NORTH 89°49'19" EAST 484.71 FEET; THENCE SOUTH 55°08'38" EAST 140.51 FEET; THENCE SOUTH 43°57'24" EAST 429.71 FEET; THENCE SOUTH 49°04'29" EAST 119.74 FEET; THENCE SOUTH 59°47'40" EAST 596.86 FEET; THENCE SOUTH 50°54'20" EAST 225.05 FEET; THENCE NORTH 21°01'10" EAST 184.68 FEET; THENCE SOUTH 73°46'50" EAST 236.00 FEET; THENCE SOUTH 15°28'33" WEST 306.12 FEET; THENCE SOUTH 65°16'54" EAST 265.95 FEET TO A POINT ON THE WEST LINE OF A TRACT OF LAND DESCRIBED BY DEED RECORDED AT RECEPTION NO. 2294476 OF BOULDER COUNTY RECORDS TO THE POINT OF BEGINNING.

PARCEL CONTAINS: 799,981.8 SQUARE FEET OR 18.365 ACRES MORE OR LESS.

SOUTH PORTION:

A PARCEL OF LAND SITUATED IN THE NORTHEAST QUARTER AND THE EAST HALF OF THE NORTHWEST QUARTER OF SECTION 11, TOWNSHIP 2 NORTH, RANGE 69 WEST OF THE 6TH PRINCIPAL MERIDIAN, COUNTY OF BOULDER, STATE OF COLORADO AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEARINGS CONTAINED HEREIN ARE BASED ON THE ASSUMPTION THAT THE SOUTH LINE OF THE SOUTHEAST QUARTER OF SECTION 11, TOWNSHIP 2 NORTH, RANGE 69 WEST OF THE 6TH PRINCIPAL MERIDIAN BEARS N 90°00'00" E BETWEEN A FOUND 3.25 INCH ALUMINUM CAP MONUMENT STAMPED LS 20685 IN RANGE BOX AT THE SOUTH QUARTER CORNER OF SAID SECTION 11 AND A FOUND 2 INCH ALUMINUM CAP MONUMENT STAMPED LS 18892 IN RANGE BOX AT THE SOUTHEAST CORNER OF SAID SECTION 11.

COMMENCING AT A POINT ON THE EAST LINE OF THE NORTHEAST QUARTER OF SAID SECTION 11, FROM WHENCE THE EAST QUARTER CORNER OF SECTION 11 BEARS S 0°01'24" E A DISTANCE OF 156.00 FEET; 4567 THENCE N 70°19'39" W A DISTANCE OF 21.24 FEET TO A POINT ON THE WEST RIGHT OF WAY LINE OF NORTH 119TH STREET; THENCE N 70°19'39" W A DISTANCE OF 1369.15 FEET TO A POINT ON THE WEST LINE OF THE EAST HALF OF THE NORTHEAST QUARTER OF SECTION 11; THENCE ALONG SAID WEST LINE N 00°07'45" E A DISTANCE OF 27.17 FEET; THENCE S 89°43'29" W A DISTANCE OF 1308.99 FEET TO A POINT ON THE WEST LINE OF THE NORTHEAST QUARTER OF SAID SECTION 11; THENCE ALONG SAID WEST LINE S 00°16'40" W A DISTANCE OF 22.25 FEET TO A POINT FROM WHENCE THE CENTER QUARTER CORNER OF SECTION 11 BEARS S00°16'40" W A DISTANCE OF 636.60 FEET; THENCE N 77°55'08" W A DISTANCE OF 198.10 FEET; THENCE N 63°40'08" W A DISTANCE OF 217.90 FEET; THENCE S 89°55'52" W A DISTANCE OF 914.35 FEET TO A POINT ON THE WEST LINE OF THE EAST HALF OF THE NORTHWEST QUARTER OF SECTION 11 FROM WHENCE THE WEST CENTER SIXTEENTH CORNER OF SECTION 11 BEARS S 00°09'49" W A DISTANCE OF 780.43 FEET; THENCE ALONG SAID WEST LINE N 00°09'49" E A DISTANCE OF 290.02 FEET TO THE SOUTHWEST CORNER OF A PARCEL OF LAND DESCRIBED BY A SPECIAL WARRANTY DEED RECORDED AS RECEPTION NO. 1059214, FILM 1639 OF BOULDER COUNTY RECORDS; THENCE S 89°03'48" E ALONG SAID SOUTHERLY LINE A DISTANCE OF 304.16 FEET; THENCE N

87°51'12" E A DISTANCE OF 223.07 FEET; THENCE S 70°42'17" E A DISTANCE OF 78.66 FEET; THENCE N 00°09'49" E A DISTANCE OF 972.28 FEET TO A POINT ON THE SOUTHWESTERLY RIGHT OF WAY LINE OF THE BURLINGTON NORTHERN RAILROAD AND BEING THE POINT OF BEGINNING;

THENCE S 00°09'49" W A DISTANCE OF 206.66 FEET; THENCE S 59°54'42" E A DISTANCE OF 31.44 FEET; THENCE S 89°45'11" E A DISTANCE OF 297.71 FEET; THENCE S 63°40'50" E A DISTANCE OF 236.62 FEET; THENCE S 00°09'49" W A DISTANCE OF 370.48 FEET TO THE BEGINNING OF A NON-TANGENT CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 750.00 FEET, A CHORD BEARING OF S 69°43'06" E, A CHORD DISTANCE OF 237.77 FEET; THENCE ALONG THE ARC OF SAID CURVE A DISTANCE OF 238.78 FEET; THENCE S 60°35'52" E A DISTANCE OF 171.40 FEET; THENCE S 89°52'49" E A DISTANCE OF 122.83 FEET; THENCE S 85°52'23" E A DISTANCE OF 177.36 FEET; THENCE S 35°26'22" E A DISTANCE OF 106.41 FEET; THENCE S 00°56'32" W A DISTANCE OF 98.38 FEET TO THE BEGINNING OF A CURVE TO THE LEFT, SAID CURVE HAVING A RADIUS OF 1400.00 FEET, A CHORD BEARING OF S 84°47'32" E AND A CHORD DISTANCE OF 480.21 FEET; THENCE ALONG THE ARC OF SAID CURVE A DISTANCE OF 482.60 FEET; THENCE N 85°19'57" E A DISTANCE OF 104.25 FEET TO THE BEGINNING OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 300.00 FEET, A CHORD BEARING OF S 84°01'28" E AND A CHORD DISTANCE OF 110.81 FEET; THENCE ALONG THE ARC OF SAID CURVE A DISTANCE OF 111.45 FEET; THENCE S 73°22'53" E A DISTANCE OF 205.55 FEET TO THE BEGINNING OF A CURVE TO THE RIGHT, SAID CURVE HAVING A RADIUS OF 520.00 FEET, A CHORD BEARING OF S 60°29'53" E AND A CHORD DISTANCE OF 231.88 FEET; THENCE ALONG THE ARC OF SAID CURVE A DISTANCE OF 233.85 FEET; THENCE S 47°36'54" E A DISTANCE OF 48.06 FEET TO THE BEGINNING OF A CURVE TO THE LEFT, HAVING A RADIUS OF 200.00, A CHORD BEARING OF S 54°47'07" E AND A CHORD DISTANCE OF 49.93 FEET; THENCE ALONG THE ARC OF SAID CURVE A DISTANCE OF 50.06 FEET; THENCE S 61°57'30" E A DISTANCE OF 36.39 FEET TO A POINT ON THE NORTHWESTERLY RIGHT-OF-WAY LINE OF COLORADO STATE HIGHWAY 119; THENCE N 46°31'45" E ALONG SAID NORTHWESTERLY RIGHT-OF-WAY LINE A DISTANCE OF 47.02 FEET; THENCE N 51°28'42" E A DISTANCE OF 223.42 FEET TO A POINT ON THE SOUTHEASTERLY RIGHT OF WAY LINE OF THE BURLINGTON NORTHERN SANTA FE (BNSF) RAILROAD; THENCE DEPARTING SAID NORTHWESTERLY RIGHT-OF-WAY LINE N 63°34'35" W A DISTANCE OF 2201.79 FEET TO A POINT ON THE WEST LINE OF THE NORTHWEST QUARTER OF THE NORTHEAST QUARTER OF SECTION 11; THENCE S 00°16'40" W ALONG SAID WEST LINE AND ALONG THE EASTERLY RIGHT-OF-WAY LINE OF SAID BNSF RAILROAD RIGHT-OF-WAY A DISTANCE OF 139.25 FEET; THENCE N 63°34'35" W ALONG THE SOUTHERLY RIGHT-OF-WAY LINE OF SAID BNSF RAILROAD A DISTANCE OF 677.89 FEET; THENCE N 63°34'35" W CONTINUING ALONG SAID SOUTHERLY RAILROAD RIGHT- OF-WAY LINE A DISTANCE OF 107.67 FEET TO THE POINT OF BEGINNING.

PARCEL CONTAINS: 870,515.7 SQUARE FEET OR 19.98 ACRES.

TOTAL ANNEXATION CONTAINS A TOTAL OF 1,670,497.5 SQUARE FEET OR 38.345 ACRES, MORE OR LESS.



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 3/12/2022, rec# 03948002

Costco Wholesale Corporation
9999 Issaquah Dr. Issaquah WAS 98027

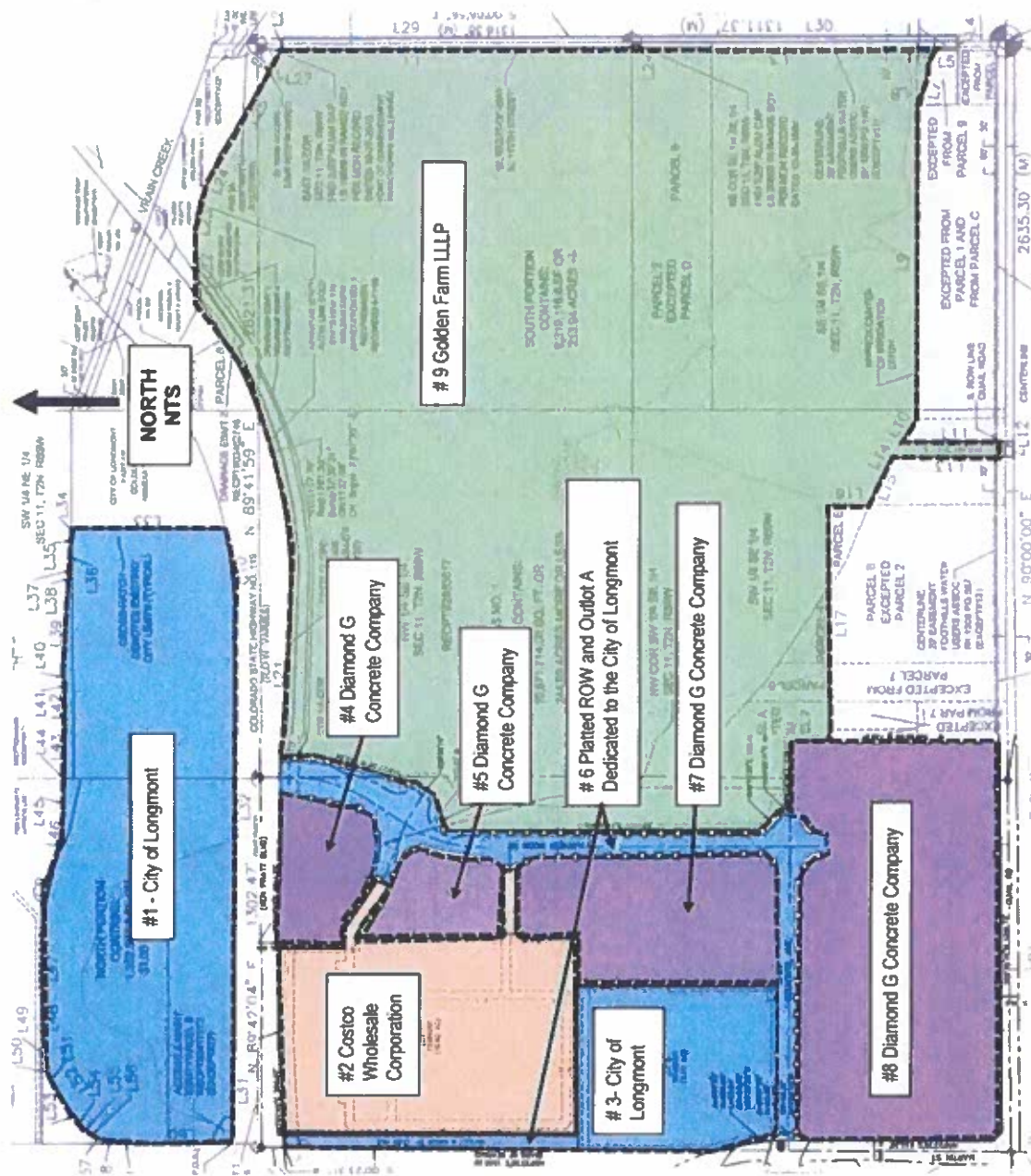
2. Parcel # 131511312001
 Plat Recorded 3/1/2022, rec# 03948002
 Warranty Deed Recorded 3/2/2022 Rec. # 03948118

Diamond G Concrete Company
PO Box 54, Longmont CO 80502

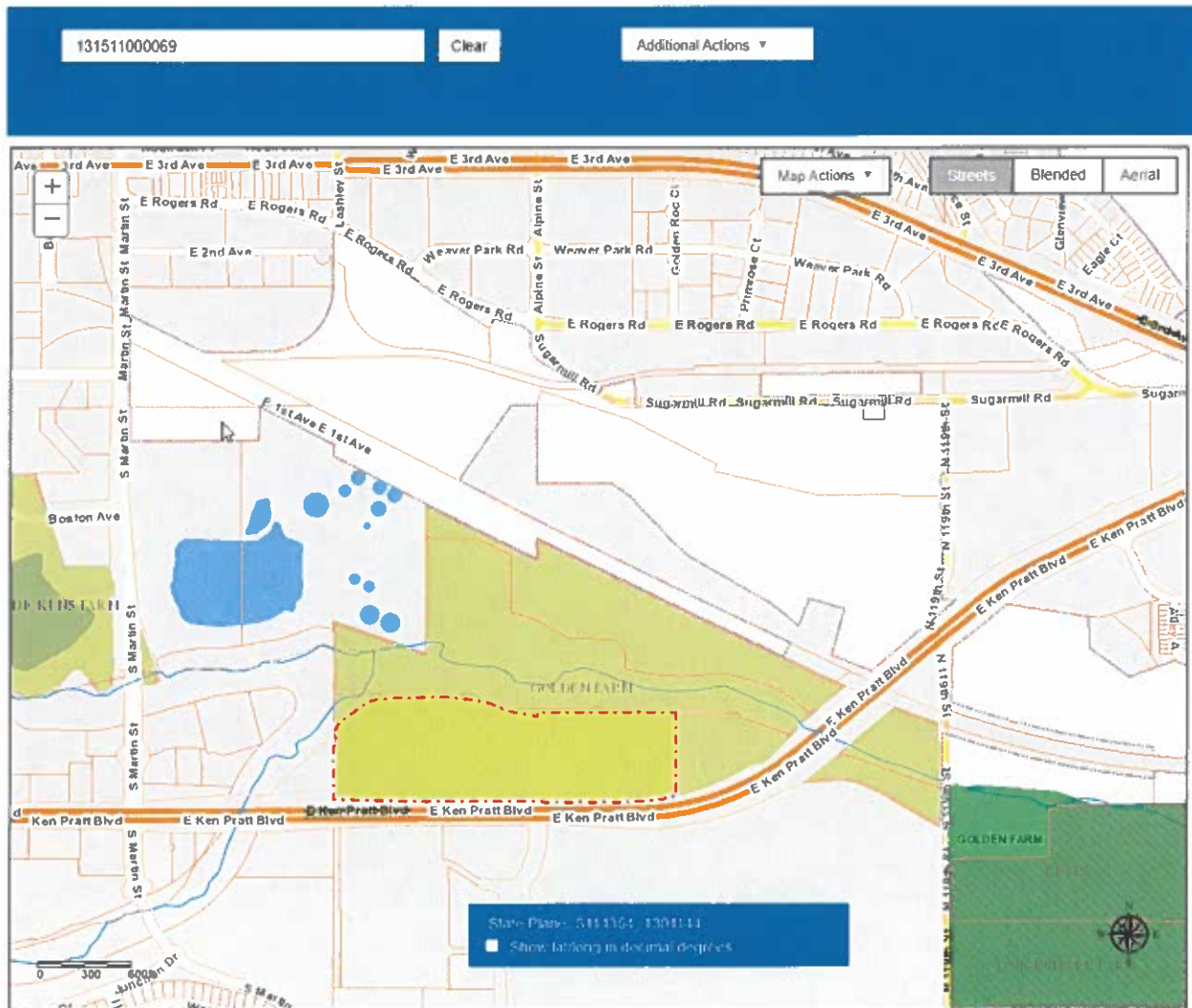
4. Parcel # 131511312002
 Plat Recorded 3/1/2022, rec# 03948002
 Warranty Deed recorded 2/16/2021, rec# 3858898
5. Parcel # 131511312003
 Plat Recorded 3/2/2022, rec# 03948002
 Warranty Deed recorded 2/16/2021, rec# 3858898
7. Parcel # 131511312004
 Plat Recorded 3/1/2022, rec# 03948002
 Warranty Deed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

Golden Farm, LLLP (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

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

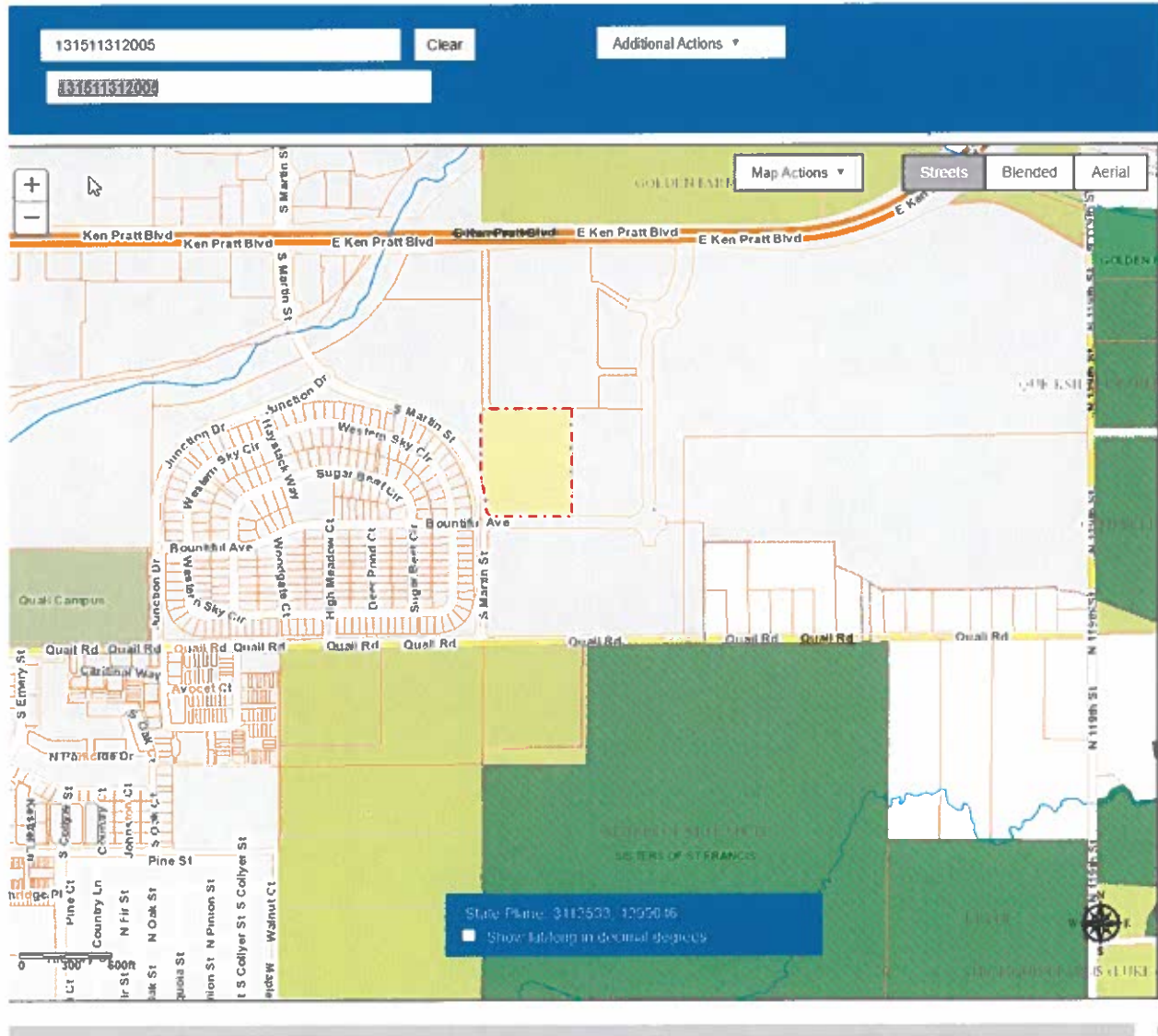
Full Payment - May 1

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

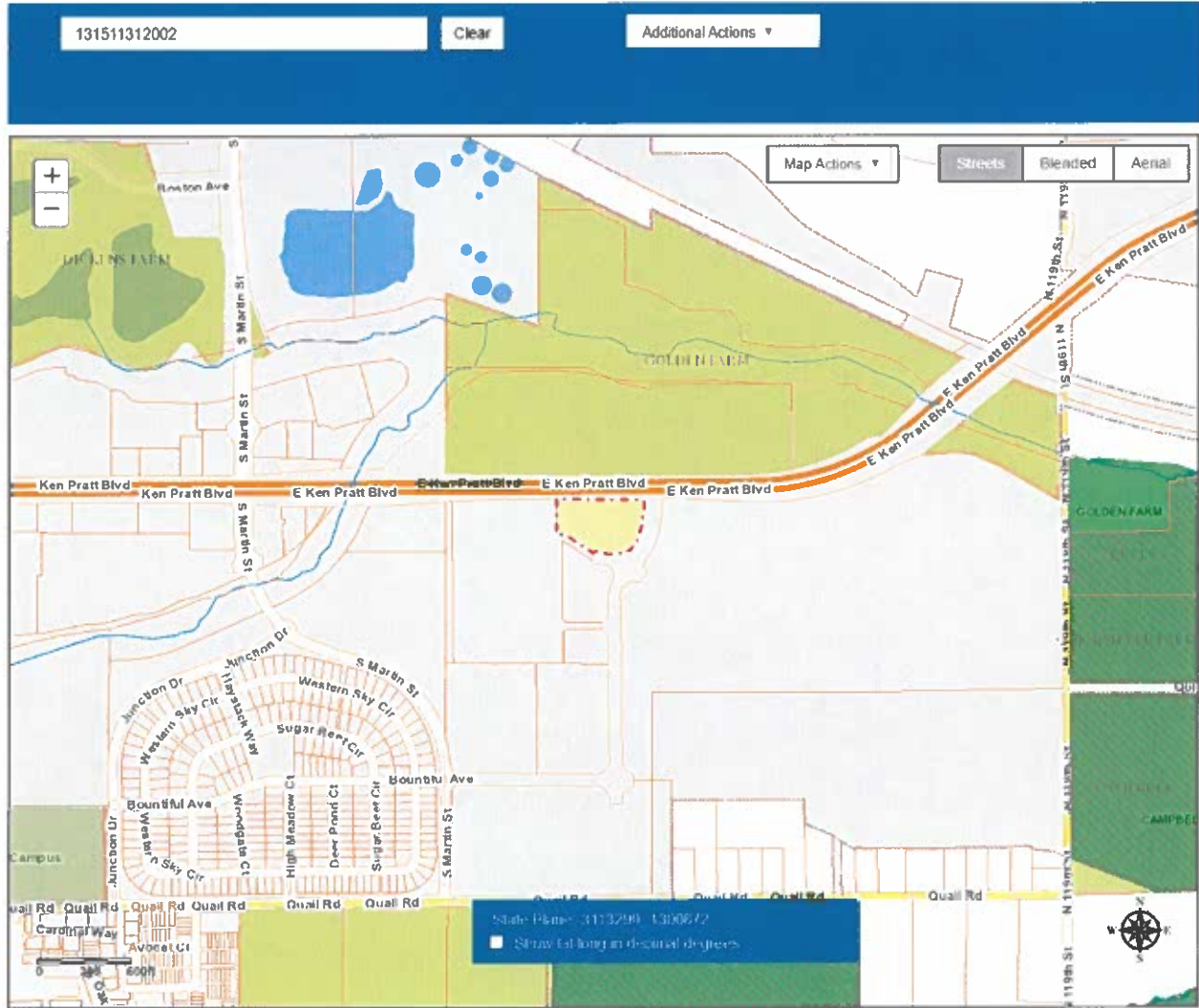
Mailing address: PO Box 471, Boulder, CO 80306

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

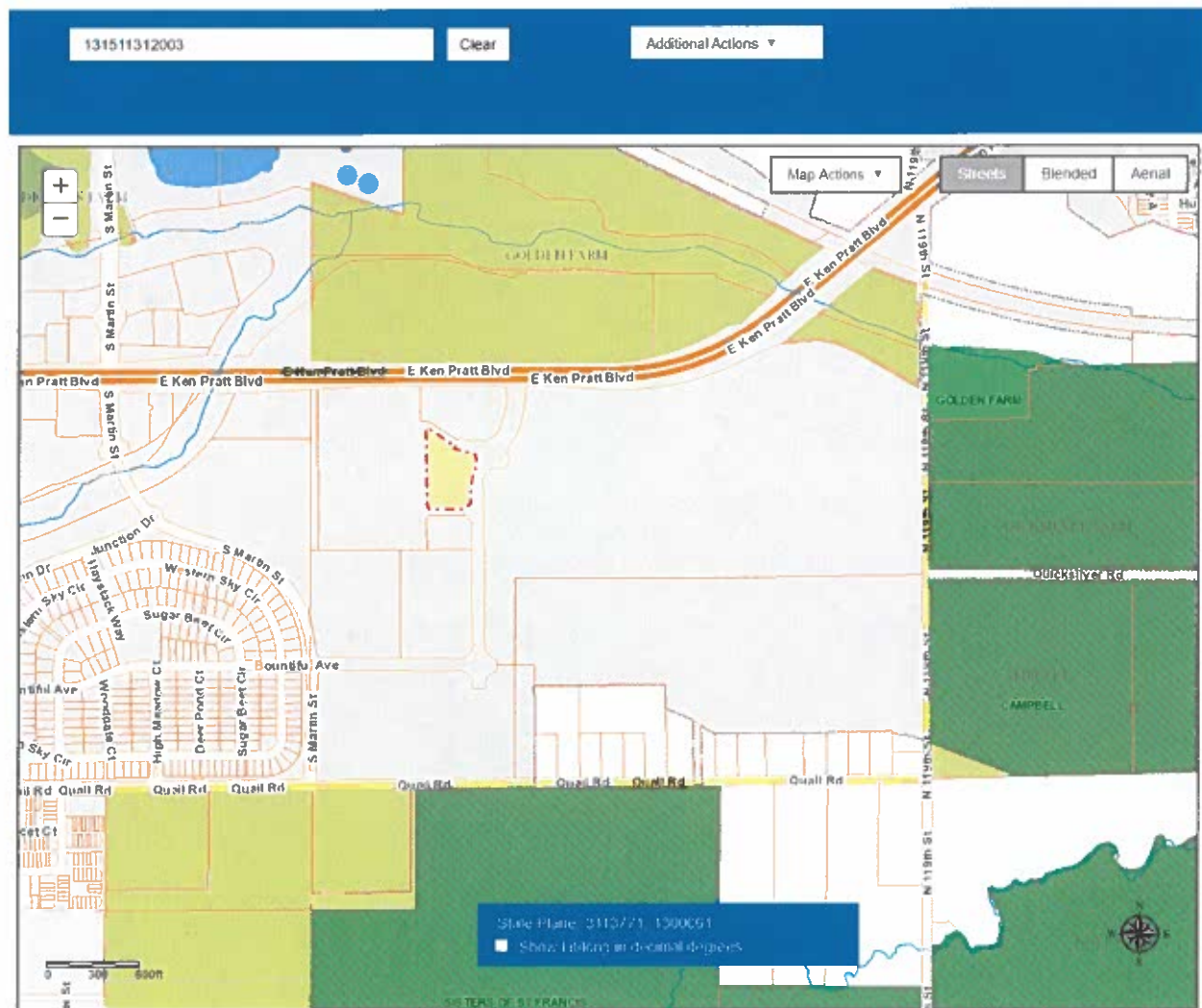
Full Payment - May 1

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

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

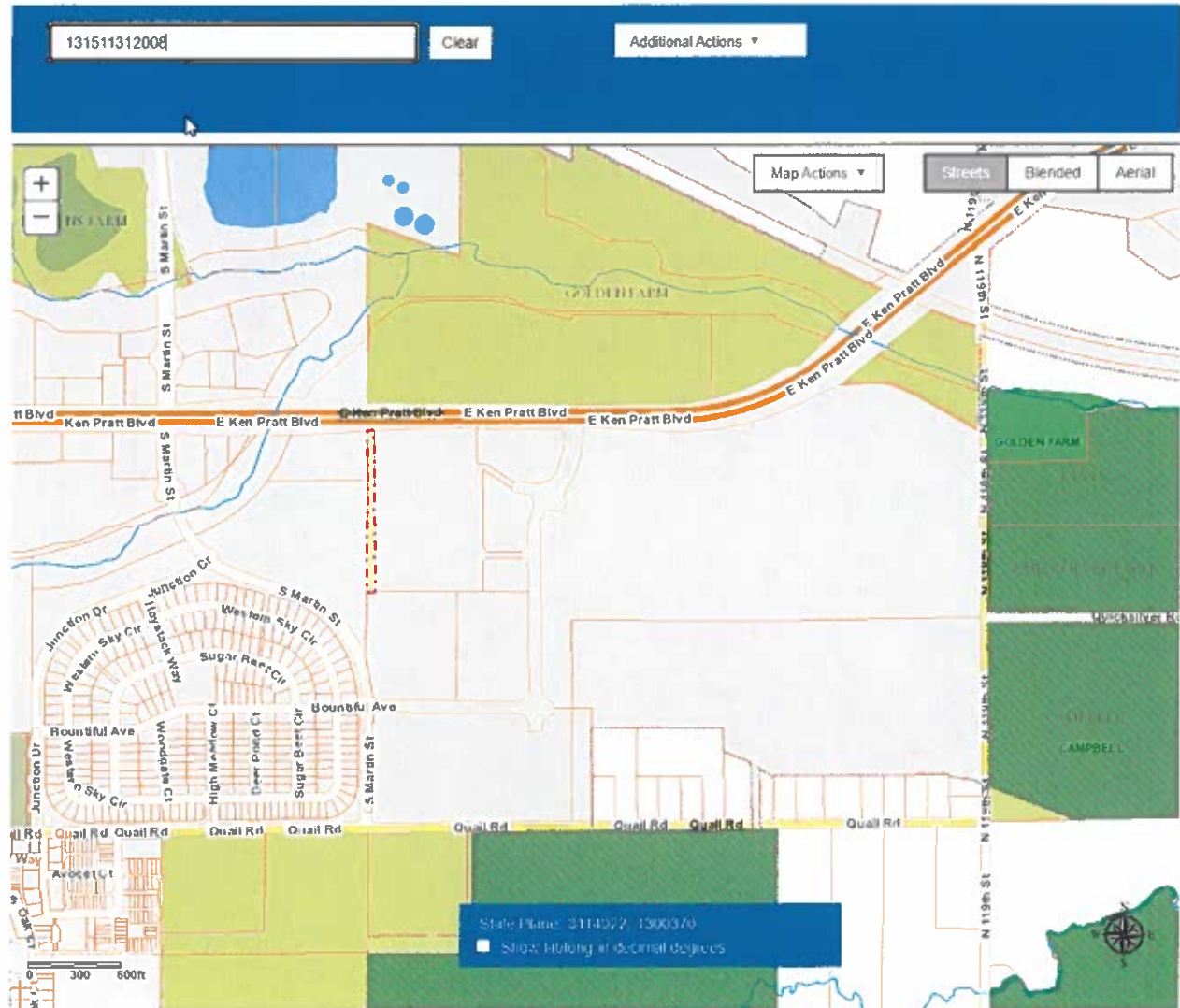
Mailing address: PO Box 471, Boulder, CO 80306

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

#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.

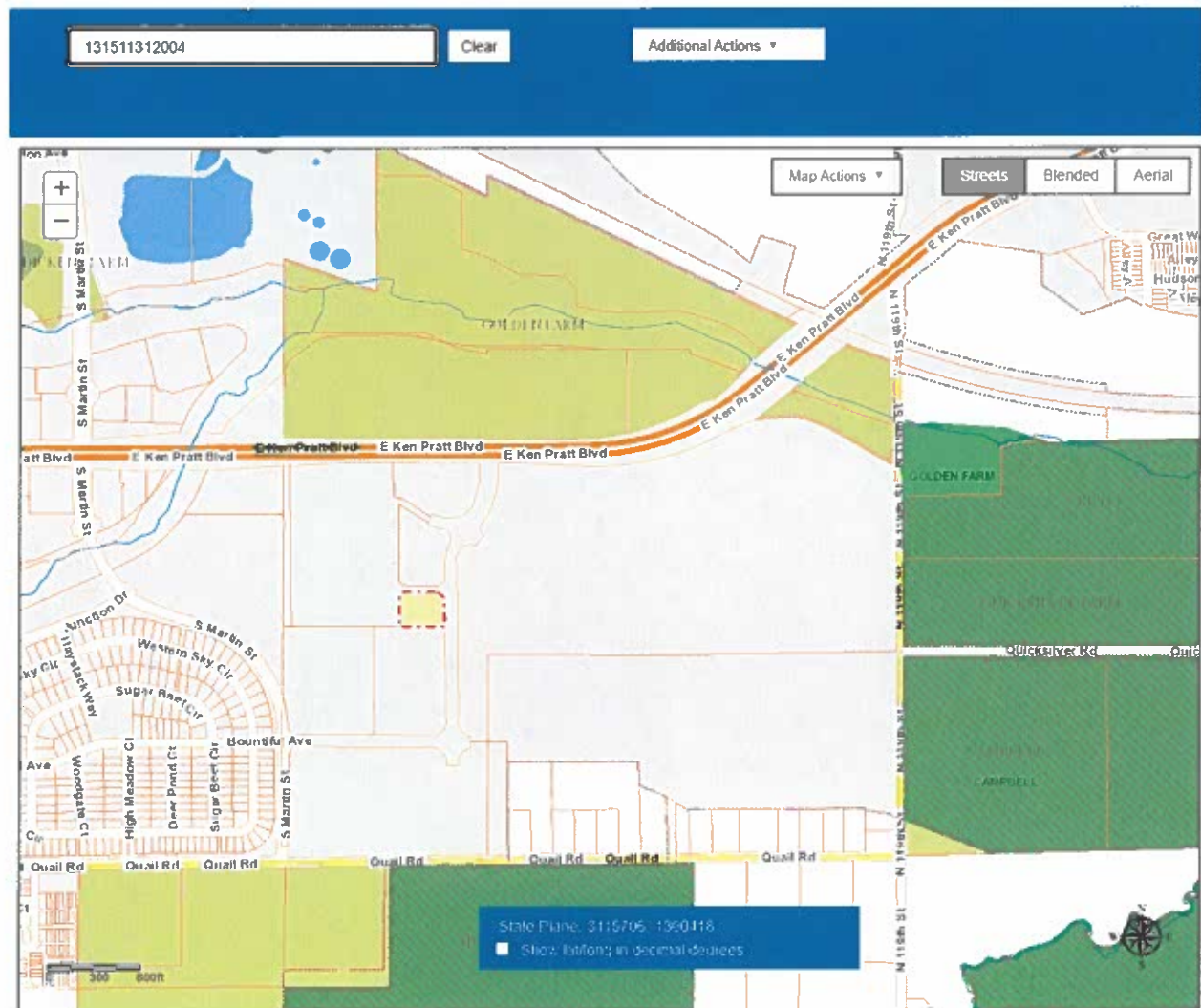
All Tax Lien Sale amounts are subject to change due to endorsement of current taxes by the lienholder or to advertising and distraint warrant fees. Changes may occur and the Treasurer's Office will need to be contacted prior to remittance. **TAX LIEN SALE REDEMPTION AMOUNTS MUST BE PAID BY CASH OR CASHIERS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

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

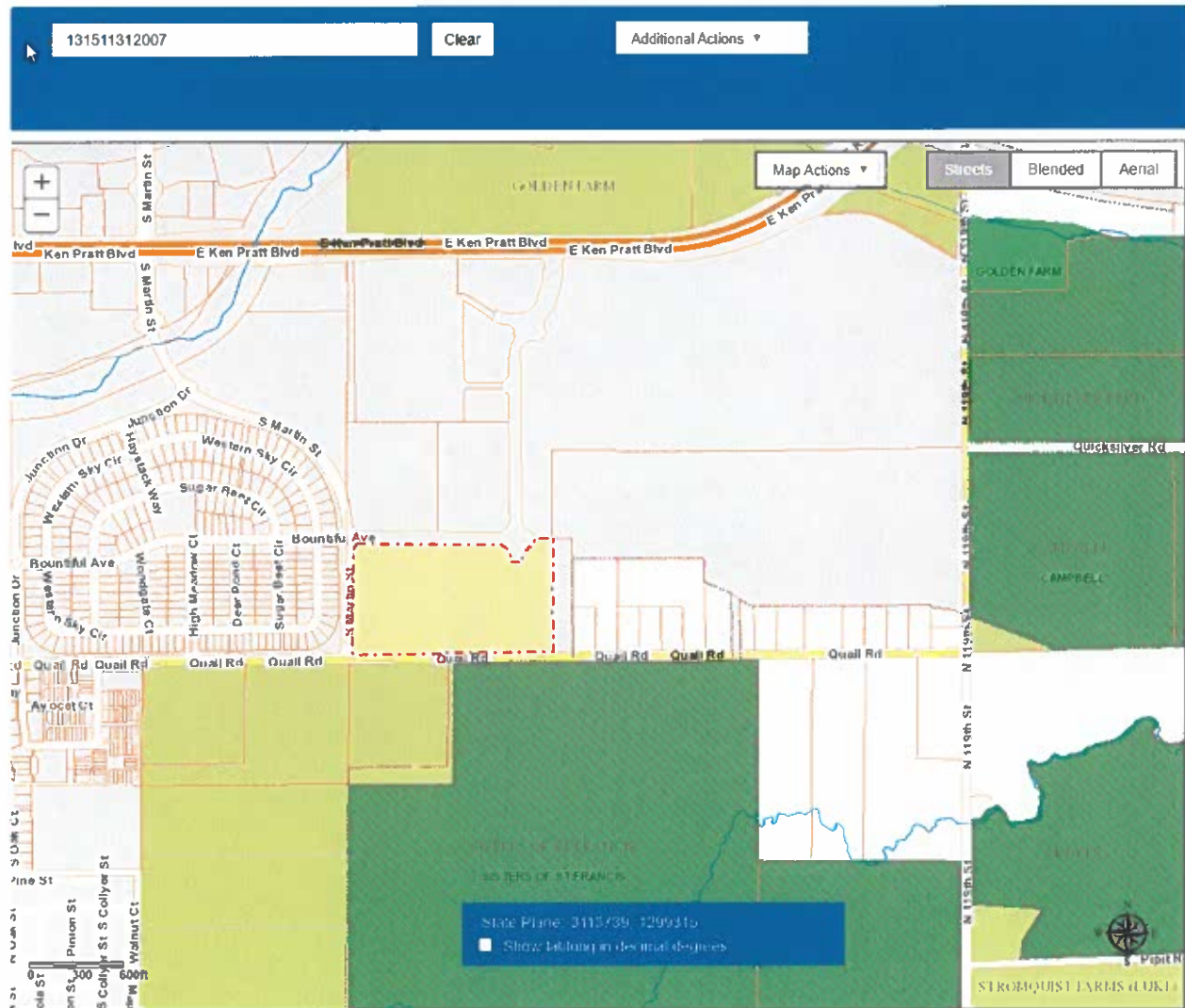
Mailing address: PO Box 471, Boulder, CO 80306

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

#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

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

96

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

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

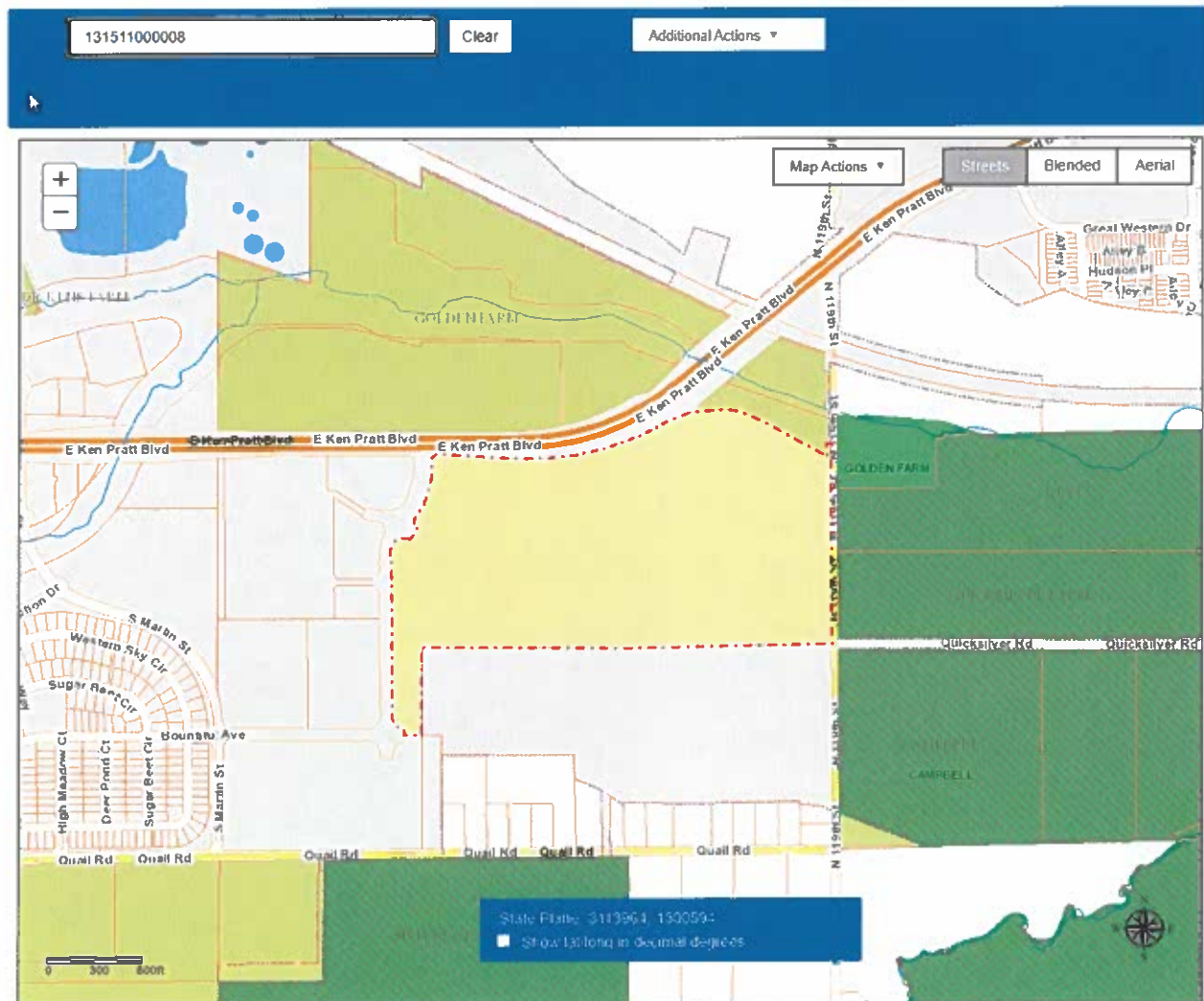
Mailing address: PO Box 471, Boulder, CO 80306

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

#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

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

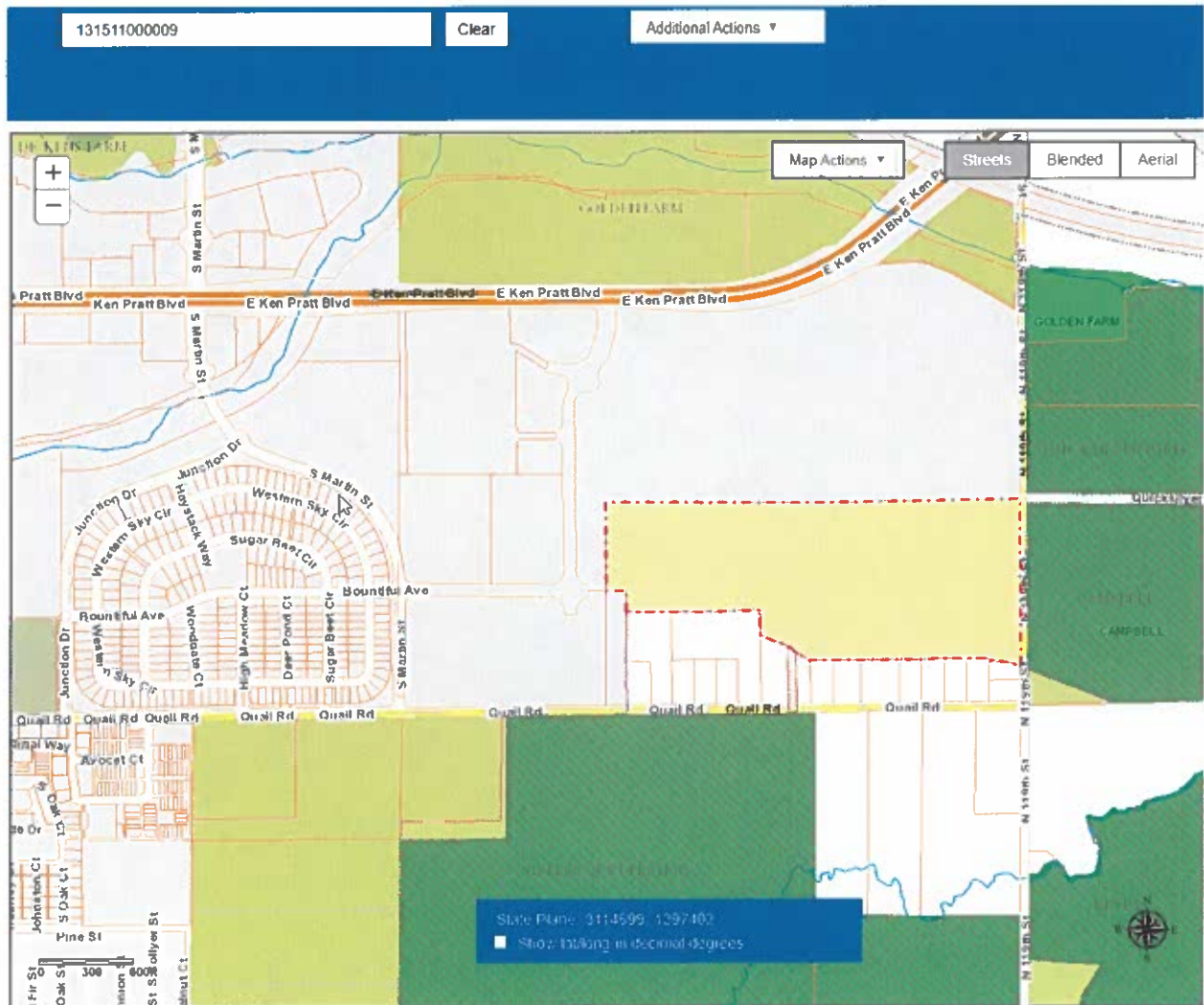
Mailing address: PO Box 471, Boulder, CO 80306

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

#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

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

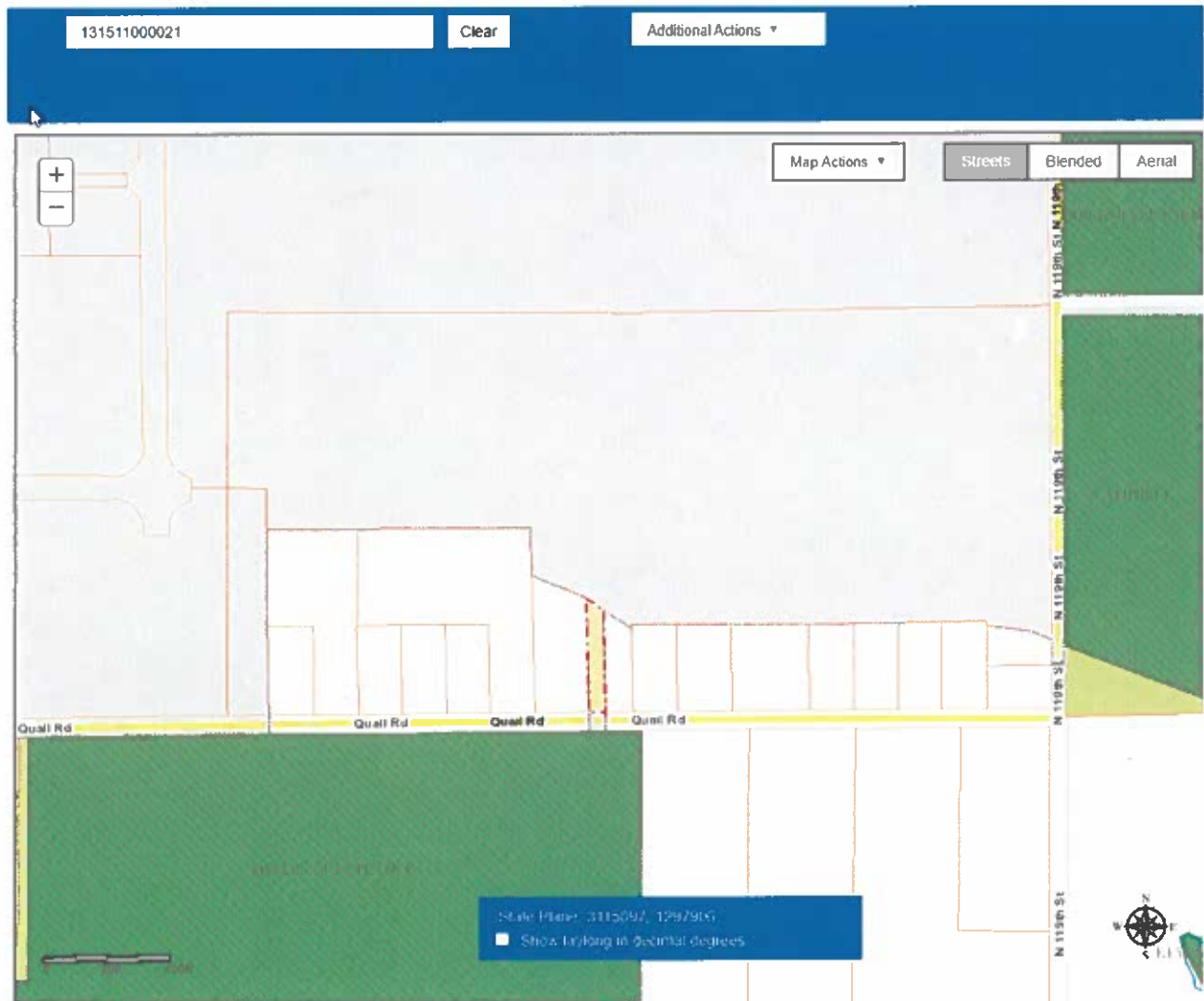
Mailing address: PO Box 471, Boulder, CO 80306

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

#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

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

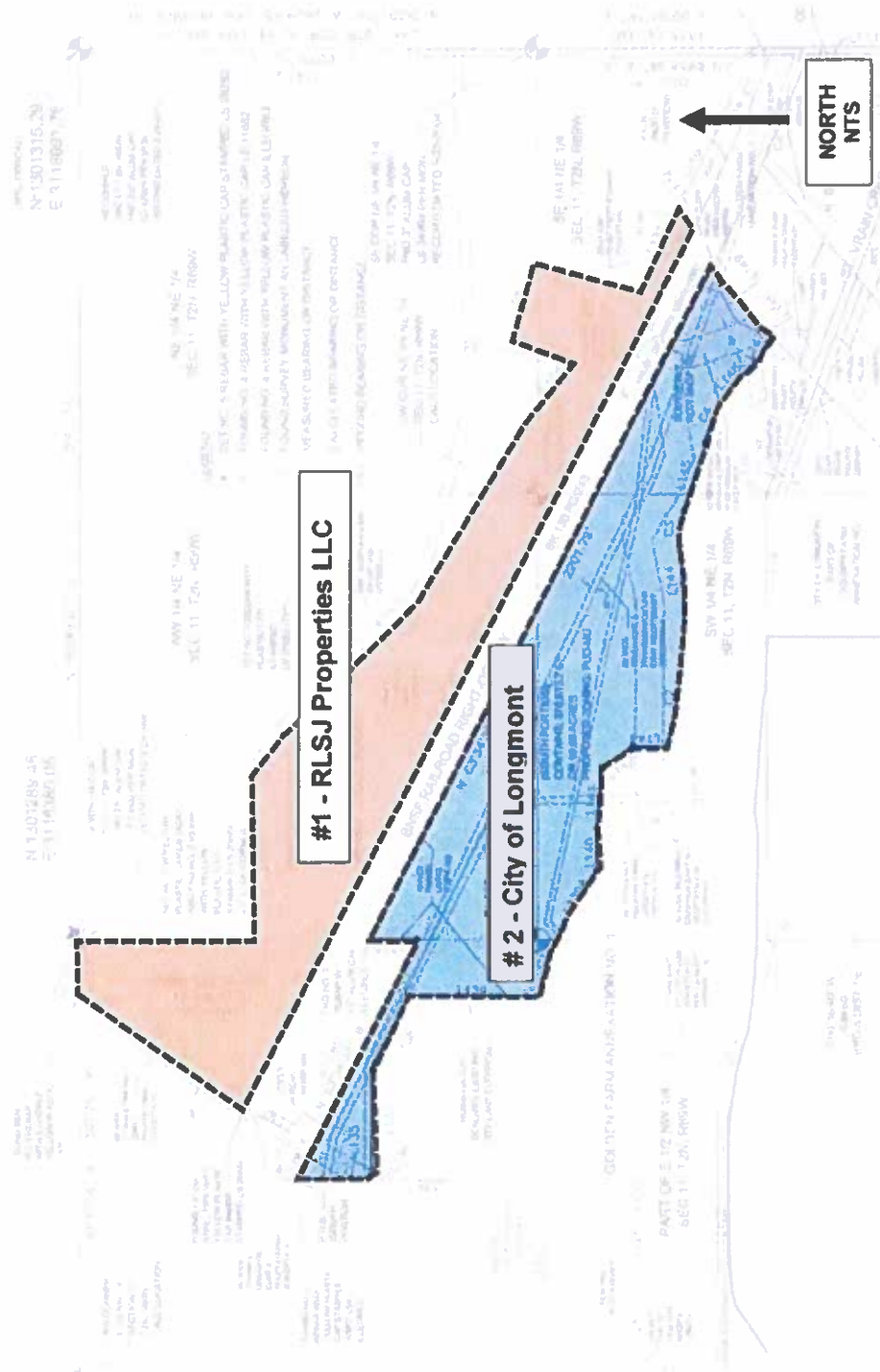
Physical / Overnight Mailing Address: 1325 Pearl Street, Boulder, CO 80302

EXHIBIT B

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

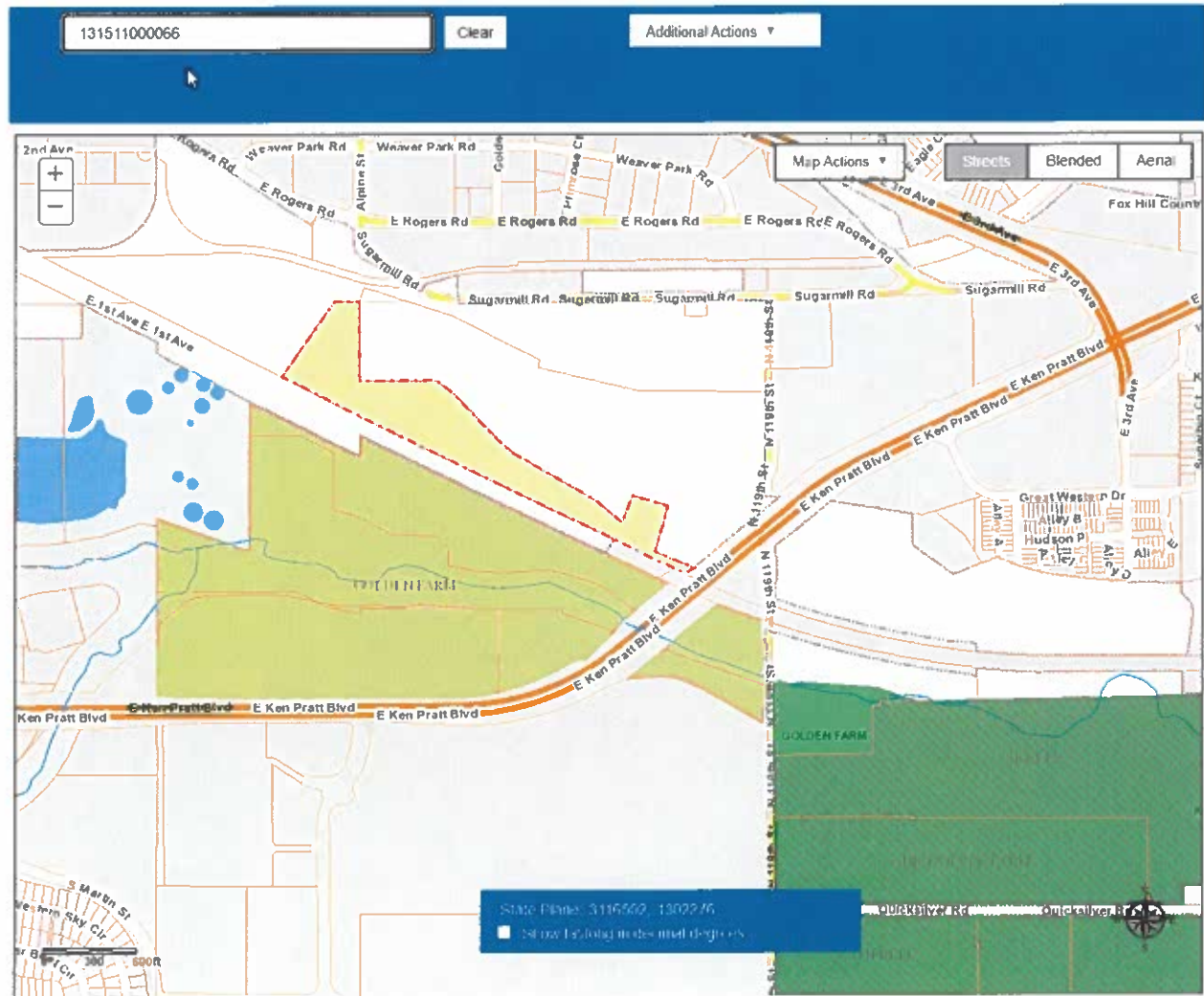
**1. RLSJ Properties , LLC
PO Box 54
Longmont, CO 80502
Parcel # 131511000066
Warranty Deed recorded May 8, 2000
at Reception No. 2043296**

**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

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

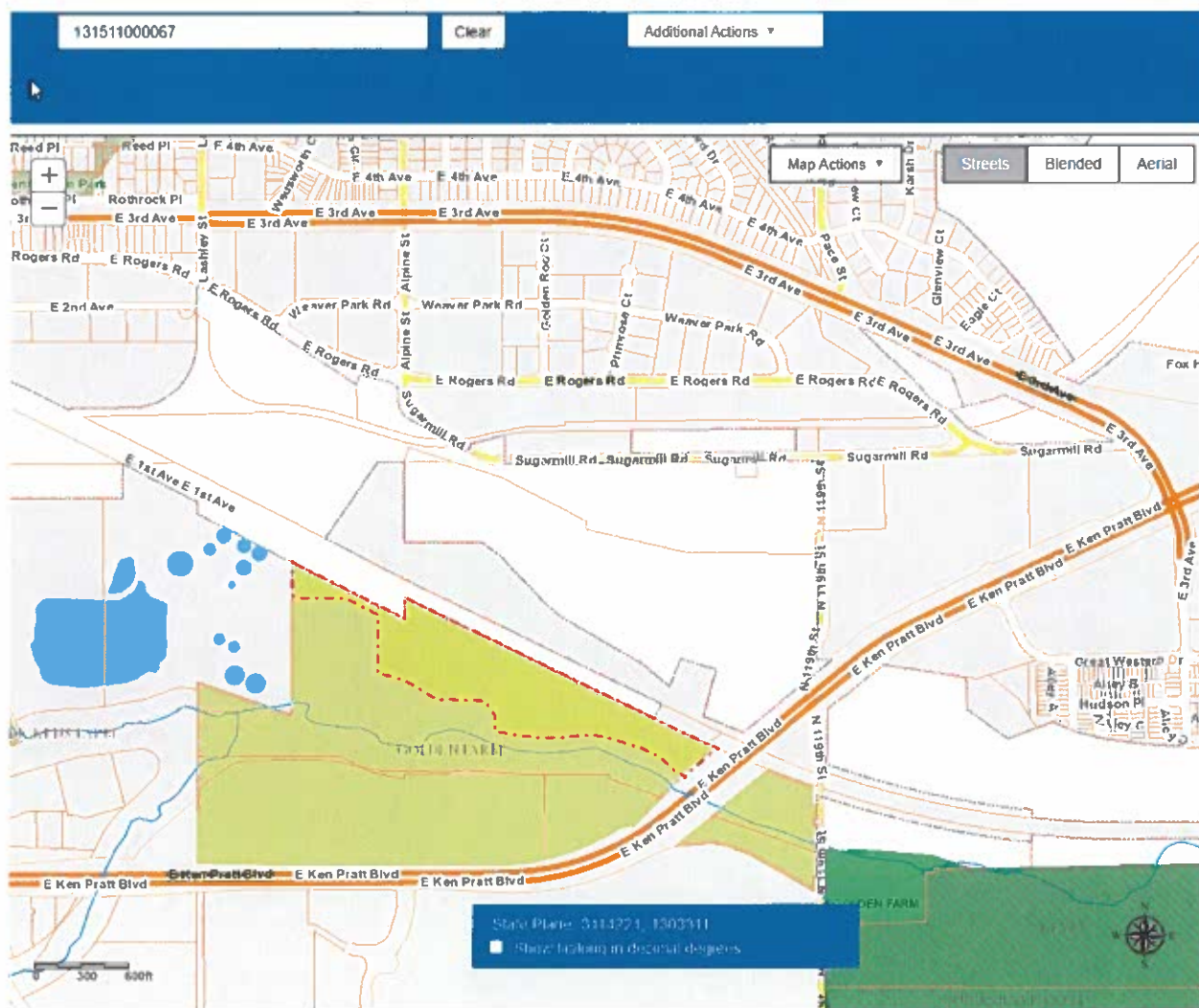
Full Payment - May 1

Mailing address: PO Box 471, Boulder, CO 80306

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

Irwin Thomas Annexation No 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 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	\$947,400.00	\$274,746.00
Total	Standard	\$947,400.00	\$274,746.00

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