



INTER-CANYON FIRE PROTECTION DISTRICT

Letter of Budget Transmittal

To: Division of Local Government
1313 Sherman Street, Room 521
Denver Colorado 80203

December 14, 2022

Attached is the 2023 budget for the Inter Canyon Fire Protection District in Jefferson County, Colorado submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on December 14, 2022. If there are any questions on the budget, please contact Skip Shirlaw at 303-697-4413, at Sshirlaw@ICFPD.Net or at 7939 South Turkey Creek Road, Morrison Colorado 80465.

The mill levy certified to the County Commissioners is 13.561 general operating mills and .49 adjustments, refunds, and abatements for a total of 14.051 mills of all general obligating and emergency reserve purposes (not including any bonds, interest, or contractual obligations). Based on an assessed valuation of \$112,318,342 in Jefferson County. Copies of the mill levy certifications are enclosed.

I hereby certify that the enclosed are true and accurate copies of the budget and certifications of tax levies to the board of County Commissioners.

Mike Swenson, Board President

Attest:

Bob Scott, Secretary

InterCanyon Fire District
Proposed Budget - Final Draft

	2021 Actual	2022 Planned	Proposed 2023
Revenues			
Taxes:			
Property Taxes	\$1,353,508	\$1,558,035	\$ 1,578,185.00
Specific Ownership Taxes	\$101,446	\$101,446	\$ 101,000.00
Other	\$145,376	\$61,784	\$ 128,950.00
Total Revenues	\$1,600,330	\$1,721,265	\$ 1,808,135.00
Expenditures/Expenses			
Current:			
Administration	\$617,797	\$291,944	\$ 149,500.00
Payroll and Benefits		\$680,760	\$ 1,078,067.00
Firefighting	\$63,865	\$245,795	\$ 56,600.00
EMS Services	\$30,743	\$53,828	\$ 66,660.00
Firefighting Apparatus/Maintenance	\$64,266	\$70,693	\$ 82,500.00
Firefighter General Expenses		\$11,500	\$ 13,100.00
Auxiliary Operations		\$10,500	\$ 10,500.00
Stations Expense	\$83,720	\$100,634	\$ 110,208.00
Communications	\$51,624	\$140,306	\$ 61,523.00
Depreciation Expense	\$367,388		\$ -
Pension Contribution	\$129,678	\$124,179	\$ 124,179.00
Capital Expenditures			
Total Current	\$1,409,081	\$1,730,139	\$ 1,752,837.00
Capital Outlay/Reserves	\$0	\$150,000	\$ 650,000.00
Debt Service	\$0	\$235,310	\$ -
Total Expenditures/Expenses	\$1,409,081	\$2,115,449	\$ 2,402,837.00
Excess (deficiency) of revenues over (under) expenditures	\$191,249	(\$394,184)	\$ (594,702.00)
Other Financing Sources:			
Debt Proceeds			
Extraordinary Items:			
Extraordinary Loss			
Excess (deficiency) of revenues and other financing sources over (under) expenditures	\$191,249	(\$394,184)	\$ (594,702.00)
Fund balances/net position, January 1	\$1,926,375	\$1,200,000	\$ 1,828,465.00
Fund balances/net position December 31	\$2,117,624	\$805,816	\$ 1,233,763.00
Fund Balance Summary			
Non-Spendable			
Restricted for:			
Emergency - Tabor 3.0%	\$48,010	\$51,638	\$ 54,244.05
Grants			
Unassigned	\$2,069,614	\$754,179	\$ 1,179,518.95
Total Fund Balance December 31	\$2,117,624	\$805,816	\$ 1,233,763.00

INTER CANYON FIRE PROTECTION DISTRICT

2023 BUDGET NARRATIVE

ITEM	DESCRIPTION
<u>REVENUES</u>	
General Property Taxes-Jefferson County	14.051 Mills times assessed valuation of \$112,318,342
Specific Ownership Taxes-Jefferson County	Estimate based on 2022 receipts
Interest	Interest earned on ColoTrust Account
EMS Revenue	Estimate based on 2022 and prior years
Contributions & Fund-Raising	Estimate based on prior years
Intergovernmental Payments	Estimate based on State Contribution
<u>EXPENDITURES</u>	
Administration & Fund Raising	Based on 2022 expenses and future estimates
Fire Fighting	Based on 2022 expenses and future estimates
Emergency Medical Services	Based on 2022 experiences and future estimates
Training	Based on normal and additional training as needed
Communications	Estimated radio maintenance as needed
Equipment Repairs & Maintenance	Estimated normal and necessary expenses
Stations, Buildings, Grounds	Based on 2022 expenses and future estimates
<u>CAPITAL EXPENDITURES</u>	
Capital Outlay and Buildings & Equipment Reserves	Based on estimated replacements and improvements, particularly a new microwave communications project

2023 BUDGET MESSAGE

The Inter Canyon Fire Protection District budget is designed to meet the service needs of our District. The District has four fulltime and two part-time paid employees.

The following services are provided to the taxpayers of the District:

Fire Suppression, Fire Prevention, Emergency Medical Services and Transport, Rescue Services.

The services are provided from five stations: Turkey Creek (St 1), Deer Creek Canyon (St 2), Homestead (St 3), Deer Creek Mesa (St 4), Hilldale (St 5).

Intergovernmental revenues include payments received from: Jefferson Counties State of Colorado for some pension funds.

The modified accrual basis of accounting for governmental funds was used in the preparation of the 2023 Budget.

Revenue is recorded when susceptible to accrual and expenditures are recorded when the liability is incurred

INTER-CANYON FIRE PROTECTION DISTRICT
RESOLUTION NO. 2022-02

RESOLUTION TO ADOPT 2023 BUDGET

A RESOLUTION SUMMARIZING THE EXPENDITURES AND REVENUES AND ADOPTING A BUDGET FOR THE INTER-CANYON FIRE PROTECTION DISTRICT, COUNTY OF JEFFERSON, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2023 AND ENDING ON THE LAST DAY OF DECEMBER, 2023.

WHEREAS, the Board of Directors of the Inter-Canyon Fire Protection District has appointed a budget officer to prepare and submit a proposed 2023 budget to the Board at the property time; and

WHEREAS, upon due and proper notice, published in accordance with law, the budget was open for inspection by the public at a designated place, and a public hearing was held on December 14, 2022 and interested electors were given the opportunity to file or register any objections to the budget; and

WHEREAS, the budget has been prepared to comply with all terms, limitations and exemptions, including, but not limited to, enterprise, reserve transfer and expenditure exemptions, under Article X, Section 20 of the Colorado Constitution (“TABOR”) and other laws or obligations which are applicable to or binding upon the District; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues, so that the budget remains balanced, as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Inter-Canyon Fire Protection District:

Section 1. That the estimated expenditures for each fund are as follows:

General Fund:	<u>\$ 2,402,837</u>
Total	\$ 2,402,837

Section 2. That the estimated revenues are as follows:

<u>General Fund:</u>	
From unappropriated surpluses	\$ 594,702
From sources other than general property tax	\$ 229,950
From general property tax	\$ 1,578,185
Total	\$ 2,402,837

Section 3. That the budget, as submitted, amended, and herein summarized by fund, is hereby approved and adopted as the budget of the Inter-Canyon Fire Protection District for the 2023 fiscal year.

Section 4. That the budget, as hereby approved and adopted, shall be certified by the Treasurer and/or President of the District to all appropriate agencies and is made a part of the public records of the District.

ADOPTED this 14th day of December, 2022.

INTER-CANYON FIRE PROTECTION
DISTRICT

By: 

President

Attest:



Secretary

INTER-CANYON FIRE PROTECTION DISTRICT
RESOLUTION NO. 2022-03

RESOLUTION TO APPROPRIATE SUMS OF MONEY

A RESOLUTION APPROPRIATING SUMS OF MONEY FOR THE INTER-CANYON FIRE PROTECTION DISTRICT FOR THE 2023 BUDGET YEAR

WHEREAS, the Board of Directors of the Inter-Canyon Fire Protection District adopted its annual budget for 2023 in accordance with the Local Government Budget Law, on December 14, 2022; and

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

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, as more fully set forth in the budget, including any inter-fund transfers listed therein, so as not to impair the operations of District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Inter-Canyon Fire Protection District that the following sums are hereby appropriated from the revenues of each fund, to each fund, for the purposes stated in the budget:

Section 1. That the following sums of money are hereby appropriated from revenues to each fund for the purposes stated:

General Fund:	\$ 2,402,837
Total	\$ 2,402,837

ADOPTED this 14th day of December, 2022.

INTER-CANYON FIRE PROTECTION
DISTRICT

By: _____

President

Attest:

Secretary

INTER-CANYON FIRE PROTECTION DISTRICT
RESOLUTION NO. 2022-04

RESOLUTION TO SET MILL LEVIES

**A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2023
BUDGET YEAR FOR THE INTER-CANYON FIRE PROTECTION DISTRICT**

WHEREAS, the amount of money from property taxes necessary to balance the budget for general operating expenses is \$1,578,185; and

WHEREAS, the 2022 valuation for assessment of the District, as certified by the County Assessor, is \$112,318,342.


NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Inter-Canyon Fire Protection District:

1. That for the purpose of meeting all general operating expenses of the District during the 2023 budget year, there is hereby levied a property tax of 14.051 mills (consisting of 13.561 for general operating, 0.074 for refunds and abatements, and 0.416 for a voter approved revenue adjustment) upon each dollar of the total valuation for assessment of all taxable property within the District to raise \$1,578,185.

2. That the Treasurer and/or President of the District is hereby authorized and directed to immediately certify to the County Commissioners of Jefferson County, Colorado, the mill levies for the District as hereinabove determined and set, or as adjusted, if necessary, upon receipt of the final (December) certification of valuation from the county assessor in order to comply with any applicable revenue and other budgetary limits.

ADOPTED on the 14th day of December, 2022.

INTER-CANYON FIRE PROTECTION
DISTRICT

By: 

President

Attest:



Secretary

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Jefferson County, Colorado.

On behalf of the Inter-Canyon Fire Protection District,

the Board of Directors

of the Inter-Canyon Fire Protection District

(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 112,318,342 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 112,318,342 (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57) USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: December 15, 2022 for budget/fiscal year 2023 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	<u>13.561</u> mills	\$ <u>1,523,149</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	13.561 mills	\$ 1,523,149
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	<u>0.074</u> mills	\$ <u>8,312</u>
7. Other ^N (specify): <u>Voter Approved Adjustment</u>	<u>0.416</u> mills	\$ <u>46,724</u>
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	14.051 mills	\$ 1,578,185

Contact person: (print) Steph Shipman Daytime phone: (303) 977-4413
Signed: [Signature] Title: Chief

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

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

CERTIFICATION OF TAX LEVIES, continued

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

CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:

BONDS^J:

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

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

CONTRACTS^K:

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

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

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

Notes:

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

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

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

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

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

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

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

^G **NET Assessed Value**—The total taxable assessed valuation from which the *taxing entity* will derive revenues for its uses. It is found on Line 4 of Form DLG 57. **Please Note:** A downtown development authority (DDA) may be both a *taxing entity* and have also created its own *TIF area* and/or have a URA *TIF Area* within the DDA's boundaries. As a result DDAs may both receive operating revenue from their levy applied to their certified *NET assessed value* and also receive TIF revenue generated by any *tax entity* levies overlapping the DDA's *TIF Area*, including the DDA's own operating levy.

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

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

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

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

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

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

1. Please Note: Pursuant to Article X, Section 3 of the Colorado Constitution, if the *taxing entity* is in more than one county, as with all levies, the abatement levy must be uniform throughout the entity's boundaries and certified the same to each county. To calculate the abatement/refund levy for a *taxing entity* that is located in more than one county, first total the abatement/refund amounts reported by each county assessor, then divide by the *taxing entity*'s total net assessed value, then multiply by 1,000 and round down to the nearest three decimals to prevent levying for more revenue than was abated/refunded. This results in an abatement/refund mill levy that will be uniformly certified to all of the counties in which the *taxing entity* is located even though the abatement/refund did not occur in all the counties.

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