

**BOARD PACKET  
GLACIER VIEW FIRE PROTECTION DISTRICT  
BOARD MEETING  
APRIL 14, 2025  
Part 1**

# GLACIER VIEW FIRE PROTECTION DISTRICT

## DRAFT AGENDA April 14, 2025

Call to Order—Roll Call

Confirm Acceptance of the Agenda

Oath of Office for Newly Elected Board Members

Secretary's Report

- **Action:** Approval of Minutes for March, 2025

Treasurer's Report

- **Action:** Approval of Treasurer's Report

Chief's Report

- Emergency Division Activity Report
- Administrative Officer's Report

CWPP-IT Report

- Mitigation Division Activity Report

Committee Reports

- Budget Committee Formation

Unfinished Business

- Comparison of Insurance Providers & Policies

New Business

- Update Handbook for Administrative Officer position

Public Comments

*During Public Comment there will be three minutes per person. The Board cannot get into a discussion about an item. If the Board feels an item needs to move forward it will then be put on a future agenda. For clarification, a public member speaking will need identify who they represent, such as community member or GVM HOA Board member.*

Directors' Comments

Adjournment

**Scheduled Board Meeting: May 12, 2025**

**Note: Selection of Officers for the GVFPD Board and District Election**

**Update will be on the agenda for May, 2025**

# DRAFT MINUTES

for

**March 10, 2025**

The Regular GVFPD Board meeting was called to order by President Burk at 7:00pm

Board of Directors Members present: President David Burk, Vice President Warren Jones, Treasurer David Thompson, Secretary Berton Lee Lamb, Director Steve Groeteke.

Fire Department Members present:  
Chief Dan Knox.

CWPP IT Members present:  
Tom Hausfeld, Ted Sammond, Henry Hudson.

Public Members present:  
Les Thurman, Elisabeth Menning, Fred Delano (Budget Committee Chair), Les Thurman, Steve Cummings (DEO), Kimberley Salico-Diehl.

Acceptance of the Monday, March 10, 2025, agenda was confirmed without dissent.

## Secretary's Report

**Action** Secretary Lamb moved to Approve the Minutes for February 10, 2025 as presented. Treasurer Thompson seconded. No discussion. Motion carried 4-0-1. Vice President Jones abstained due to February's excused absence.

## Treasurer's Report

A detailed Treasurer's Report is included in March 10, 2025, Board Packet, Part 2.

Treasurer Thompson reviewed only the checks written for greater than \$1000 portion of the report in the Board Packet.

**Action** Director Groeteke moved to approve the Treasurer's Report as presented. President Burk seconded. No discussion.  
Motion Carried 5-0.

## Chief's Report

Chief Dan Knox's detailed report is included in the March 10, 2025, Board Packet. Chief Knox reviewed the report included in the Board Packet, starting with the Administrative Officer's (AO) Report. The AOs Report contained the accomplishments of the previous month, as well as Financial Policy Updates and a recommended motion to approve the updates. One of the updates is the addition of credit cards for the Assistant Fire Chiefs. Chief Knox described the reasoning for and limitations of the credit cards. A second update included modification of references to FACA within the policy to CWPP-IT, as well as the defined role of CWPP-IT. The final update involves

the modifications to the policy to update the number of Board Member signatures required on checks.

Some comments were made by the Board Members concerning these updates: Comments included: That the Assistant Chiefs each having a credit card was a good idea; the CWPP-IT Coordinator should have credit card as well; request that the wording for the update to the number of signatures be modified to be clearer.

Chief Knox talked about the Glacier View Meadows HOA involvement, both inside and outside of the HOA boundaries. A question was raised about the SCBA (Self-Contained Breathing Apparatus) units which are being acquired, and whether this affects the 2030 Upgrade of nine (9) SCBA units. It does not affect the 2030 Upgrade.

Chief Knox also mentioned that Assistant Chief Paul Henderson is moving away from the District sometime this year. Most Members of the Board expressed their sadness at hearing this news. Chief Knox returned the discussion to the Financial Policy Updates, because the AO had recommended a motion to approve the updates.

**ACTION:** Vice President Jones moved to approve the Amendments to the GVFPD Policy & Procedures language presented as part of the March 10, 2025, Chief's Report, consisting of three pieces suggested by GVFPD Board of Directors members. Secretary Lamb seconded. Motion carried 5-0.

**ACTION:** Director Groeteke moved to approve the GVFPD Policy & Procedures language presented as part of the March 10, 2025, Chief's Report, inclusive of the Amendments approved previously. Vice President Jones seconded. Motion carried 5-0.

The updated Financial Policy is included as Attachment 1. The updates are included as **red text**.

### CWPP-IT

A detailed CWPP IT Report is included in the March 10, 2025, Board Packet.

Coordinator Hausfeld reviewed the report included in the March 10, 2025, Board Packet.

Coordinator Hausfeld brought up the topic of road easements. These easements have been issues in the GVM HOA discussions. It is unknown what easement should be used for wildfire mitigation. Board members asked how aggressive easement setting should be? Property owner rights also need to be considered. A hypothetical example was presented concerning a tree located in a ditch bordering a road. The question was asked whether a CWPP IT member could or should mitigate the tree in the ditch. Ted Sammond commented that he thought the tree could be removed but brought up that the determination of 'ditch' was subjective.

### Committee Reports

*Budget Committee*

Fred Delano, Budget Committee Chairman, reported that there was no Budget Committee report. He indicated that Budget Committee work would be resuming in the month of April 2025.

President Burk recommended to Secretary Lamb that Budget Committee work should be included in the Agenda for the April 14, 2025, GVFPD Board of Directors meeting.

### Unfinished Business

Designated Election Officer (DEO) Cummings reported on election status:

- Election notices had been posted.
- Self-nomination notices had been posted.
- Henry Hudson, Lee Berton Lamb and Steve Groeteke were the only self-nominations received.
- No election was necessary and the election was cancelled because the number of self-nominations and open GVFPD Board of Directors positions matched.
- Henry Hudson, Berton Lee Lamb and Steve Groeteke Board Members will begin a four-year term starting May of 2025.

DEO Cummings read aloud the information (from documents to be provided to the three newly elected Board Members) concerning their appointment to the GVFPD Board of Directors. (Attachment 2)

### New Business

It was suggested that caps be provided to the CWPP IT Mitigation Volunteers. CWPP IT Coordinator Hausfeld reported that caps had already been ordered, and that jackets would be ordered later in the year.

The Board discussed the policy for the number of signatures required on checks, based on the amount to be paid. President Burk directed Chief Knox to update the GVFPD policy, raising the limit on checks requiring two (2) Board member signatures.

### Public Comments

Speaking as the GVFPD Budget Committee Chair, Fred Delano requested that the formation of the GVFPD Budget Committee (Budget Committee selection) be added to the next meeting agenda.

Speaking as a GVFPD member, Amari Victoria mentioned that an acronym list had been created with the acronyms known so far. The list file had been sent to Secretary Lamb but not sent to other GVFPD members.

Speaking as GVFPD CWPP IT Coordinator, Tom Hausfeld mentioned that the CWPP IT meeting minutes are published on the website.

### Directors Comments:

Treasurer Thompson showed appreciation for Assistant Chief Paul Henderson. He also mentioned that AO Johnson has been assisting him a lot and showed his appreciation for her.

Director Groeteke thanked AO Johnson, Chief Knox and the CWPP IT volunteers for all their good work.

Secretary Lamb mentioned how impressed he was with the growth of the CWPP IT, both in numbers and in programs. Also mentioned was that GVFPD is lucky to have AO Johnson. Vice President Jones commented that he and his partner Sue are settling into retirement and looking forward to vacationing (one such which will cause his absence at the June 2025

GVFPD Board of Directors meeting). VP Jones suggested that AO Johnson's position be 'formalized' under the Chief, and that the GVFPD Handbook be updated to reflect this. He also mentioned that all of the GVFPD work is good, and that GVFPD needs a Department Information Officer (DIO) in order to present information to the District residents. Chief Knox interjected that currently, news and information is being published in the GVM HOA newsletter, on Facebook and the NextDoor app. An additional note was made by CWPP IT Coordinator Hausfeld, that the "Fire Years Past Cameron Peak" video is to be shown at the August 2025 Summer Series presentation. VP Jones went on to inquire about whether the government cutbacks in Colorado have affected any of the Fire Districts. It was reported that some training had to be cancelled.

Secretary Lamb mentioned that a Thank You for Assistant Chief Henderson might be added to the April 2025 GVFPD Board of Directors meeting agenda.

President Burk inquired whether Treasurer Thompson's and Director Groeteke's email issues had been fixed. Treasurer Thompson responded in the affirmative, while Director Groeteke responded negatively. President Burk then mentioned that GVFPD has great things going on and is headed in the right direction.

**Action** Treasurer Thompson moved to adjourn the regular meeting of the GVFPD Board. Vice President Jones seconded. Motion carried 5-0.

President Burk declared the meeting adjourned at 8:19 pm MST

Respectfully Submitted,

Berton Lee Lamb  
Secretary  
and Amari Victoria  
Recording Secretary

#### Board Actions

Approval of the Amendments to the GVFPD Policy & Procedures language presented as part of the March 10, 2025, Chief's Report, consisting of three pieces suggested by GVFPD Board of Directors members.

Approval of the GVFPD Policy & Procedures language presented as part of the March 10, 2025, Chief's Report, inclusive of the Amendments approved previously.

**NEXT BOARD MEETING APRIL 14, 2025**

# ATTACHMENT 1

## GVFPD – Financial Policy and Procedures

### **Overview**

The Mission of Glacier View Fire District is to save lives and property from harm. To do so requires the use of financial resources. It is the intent of the Board of Directors to direct the District's financial resources into quality emergency services, accounting for both the immediate and long term needs of the District.

This manual has been prepared to document the internal accounting procedures for the Glacier View Fire Protection District (the "District"). Its purpose is to ensure that assets are safeguarded, that financial statements are in conformity with general accepted accounting principles, and that finances are managed with responsible stewardship.

All personnel with a role in the management of the District's fiscal operations are expected to uphold the policies in this manual. It is the intention of the District that this accounting manual serves as our commitment to proper, accurate financial management and reporting.

The District Administrator and Treasurer are responsible for preparing financial reports for the Board of Directors and outside agencies. Along with monthly operating reports provided to the Board, the District Administrator is responsible for preparing the annual financial statements and audit packet which are certified by an independent Certified Public Accountant firm and provide to the State Auditor and outside agencies as needed.

Monthly reports are also produced for internal use by Program Managers for the purpose for the purpose of reviewing the accuracy and propriety of expense transactions made to their accounts. These reports show monthly and year-to-date expenditures by account. Additionally, they present the original annual budget.

### **Responsibilities of Financial Operations**

Responsibilities within the Financial Organization consists of:

- Budgeting and Compliance with Reporting Requirements
- Cash Management
- Grants Administration
- Accounts Receivable / Accounts Payable
- Payroll including quarterly filings, and year-end preparation and reporting
- Financial Statement Processing
- Annual External Reporting of Financial Information

- Bank Reconciliation and Credit Card Statement Processing
- Annual Audit and Compliance with Reporting Requirements
- Annual District Transparency and Compliance with Reporting Requirements

To the extent reasonably practicable, the financial planning and subsequent budgeting for all funds shall be based on the following policies:

1. Capital Equipment Plan - The District will update annually a financial plan to procure and/or replace apparatus and capital equipment items such as fire hose, breathing apparatus, and personal protective equipment (PPE).
2. Capital Facilities Plan - The District will update annually a financial plan to maintain current facilities and to build future stations.
3. Conservative revenue estimates - Revenue estimates should be prepared on a conservative basis to minimize the possibility that economic fluctuations could imperil ongoing service programs during the budget year.
4. Include contingencies - Expenditures estimates should anticipate contingencies that are foreseeable and held in a Contingency Reserve.
5. Fire Chief - The Fire Chief will prepare the budget requests for Operations; including equipment maintenance and capital needs. The Fire Chief shall seek input from subordinate staff. Operations will set a budget according to guidelines set by the Board, and use the Budget Request form for budget line-item requests.
6. District Administrator - The District Administrator will prepare the budget request for administration. The District Administrator will then consolidate all budget requests into one complete and congruent annual budget proposal for Board consideration.
7. Tabor – The District will comply with TABOR and hold a 3% emergency reserve that is required by TABOR.
8. Capital Fund Requests -  
The Fire Chief will inform the Board when any significant change occurs or is anticipated involving either the Capital Equipment or Capital Facilities Plans. Proposed updates to the plans will be submitted to the Board for approval that are practicable and informative.

### **Division of Duties**

The following is a list of personnel who have responsibilities within the financial operations:

#### Fire Chief:

- Reviews monthly financial reports for Operations
- Reviews and approves draft annual budget and any supplemental budgets for consideration by the Board
- Reviews and approves all Operation invoices
- With the District Administrator, and input from Program Officers and Board of Directors, develops the annual budget



- Approves all reimbursements and member reimbursements
- Accountability to approved program budget appropriations in purchasing decisions and in approving invoices within each program
- Monitors the Operations Budget to ensure compliance and address any overages with the Board

District Administrator:

- Processes District Accounts Receivable and Accounts Payable
- Processes invoices and payments
- Processes all receipts and disbursements
- Processes the payroll, including quarterly payroll 941 Tax Form, employee W2 and W-3
- Responsible for Budget Maintenance with Treasurer
- Responsible for File Maintenance and maintain all documentation as per the Colorado Records and Retention
- May recommend inter-fund Money Market or Checking transfers to the Board for consideration
- Prepares, Maintains, and Reconciles financial reports monthly
- Reconciles District banking account and money market account
- Double -checks all reimbursement requests against receipts provided
- Responsible for the transcription of monthly Board meeting minutes
- Coordinates the preparation and administration of the overall District Annual Budget

Community Wildfire Prevention Plan Implementation Team (CWPPIT):

- Works with Fire Chief and Budget Committee in developing first draft of program budget using the Budget Request Form as approved by the Board, and continues through the budget process

Program Officers:

- Works with Fire Chief and Budget Committee in developing first draft of program budget using the Budget Request Form as approved by the Board, and continues through the budget process

Board Members:

- Reviews and approves all financial reports
- Reviews and approves annual budget
- Approves reimbursements to the Fire Chief and District Administrator

- Establishes the District's financial policies and approves procedures
- Provides oversight of the District's financial activities and the adherence to established District policies and procedures
- Submits Requests for Proposals on re-occurring expenses such as insurance, at least every three years.
- Provides one signature on all checks under \$2K and two signatures on checks over \$2K
- Provide signatures on required District documents
- Approves and adopts the annual budget, supplemental budgets and related resolutions, appropriates funds and certifies the mill levy.

## **Chart of Accounts**

### **Introduction**

The District accounting program records all transactions and provides for separate, self-balancing sets of accounts in accordance with generally accepted account principles and procedures for governments.

### **Policy**

The District's policy is to establish a chart of accounts which accumulates all financial transactions of the District. The chart of accounts includes fund/account codes for each activity.

### **Chart of Accounts Overview**

The chart of accounts is the framework and the basis for the District's accounting system. The chart of accounts consists of account titles and account numbers assigned to the titles. These accounts are used to accumulate transactions and the impact of these transactions on each asset, liability, net asset, revenue, expense, and gain and loss which will be produced in the monthly financial reports.

### **Control of Chart of Accounts**

The District's chart of accounts is monitored and controlled by the District Administrator. Responsibilities include the handling of all account maintenance, such as additions and deletions. Any additions or deletions of accounts should be approved by the Treasurer and Budget Committee, who ensures that the chart of accounts is consistent with the organizational structure of the District.

### **Budgeting**

The District's budgeting process will use the established Chart of Accounts. If a new line item is created, or one is removed, appropriate record of such action shall be noted in the comments section of Quickbooks.

### **Fiscal Year**

The District's fiscal year begins January 1 and end December 31

## Journal Entries

A monthly journal entry is entered for the depreciation of fixed assets

# Revenue and Accounts Receivable

## Revenue Procedure Policies

The District receives revenue from several types of transaction. Revenue for each of these types is recognized in the financial statements in the following manner:

1. Property Taxes and Specific Ownership Taxes – Property taxes and Specific Ownership taxes collected for the General Operating Fund are received monthly from the County via a wire to the District’s checking account. The amount received is reconciled to the monthly statement received from the County and is visible on the monthly Profit & Loss Detail, monthly Budget vs. Actual, and Budget Overview Year-to-date.
2. Grants – Grants include all amounts received or made available by grants from government agencies, nonprofits and/or local businesses. Revenue from grants is recognized as received. Any grant requiring District matching funds **or imposing future continuing costs** shall be approved by the Board before the application is submitted.
3. Interest – Revenue is recognized when interest is received and will be generated on the monthly financial statements. Interest received in the Money Market account will be recognized in the Capital Reserve.
4. Contracts and agreements – King Soopers pays GVFPD a quarterly reimbursement of 5% from their Membership Rewards Program. Air Evac pays a 12% reimbursement to GVFPD for new membership enrollments and membership renewals.
5. Miscellaneous Revenue – All other income not categorized above, such as donation, or gain on Sale of Surplus Property, will be accounted for as miscellaneous revenue.

# Purchasing and Accounts Payable Management

## Overview

The District strives to maintain efficient business practices and good cost control. The accounts payable function assists in accomplishing this goal through processing invoices and making payment for authorized transactions.

The recording of assets or expenses and the related liability is performed by the District Administrator. The amounts recorded are based on the vendor invoice for the related goods or services. The vendor invoice is supported by an approved purchase order when necessary, and is reviewed and approved by the Fire Chief, District Administrator, or Board prior to being processed for payment. The Fire Chief, District Administrator, and Treasurer work together for proper account coding when needed.

## Policy

The District policy related to processing and payment of invoices requires that:

- Original or emailed invoices will be accepted for payment

- Disbursements are properly authorized
- Invoices are processed in a timely manner by the District Administrator
- Duplicate payments are avoided
- Payments are signed by only the Board of Directors
- One signature is required on checks written for \$1,999.99 or less
- Two signatures are required on checks written for \$2,000 or greater

**Receipt and Recording of Payment Requests**

Invoices are received by the District Administrator. The District Administrator forwards to the Fire Chief, **Community Wildfire Prevention Plan Implementation Team** Coordinator, or Board of Directors for review and approval if needed. Invoices are given back to the District Administrator for payment.

All accounts payable transactions must be supported by adequate documentation that explains the nature and purpose of the expense. Information is entered into QuickBooks from approved invoices with appropriate documentation attached.

**Processing of Invoices**

All invoices will be reviewed to ensure the nature, quantity and prices of all items on the vendor invoice match the items or service received. Transactions are coded and processed for payment on the next check run.

**Processing Checks**

Checks are processed once a week if needed. Checks **equal to or over \$2K** require two Board members signatures. After processing the check, the District Administrator performs the following steps:

- Coordinates for checks to be signed by one or two Board members
- At time of signing, the entire invoice/check package is reviewed by the signer in detail prior to signing

**Credit Card Purchasing Limits**

The following credit card purchasing limits are established:

| <u>Amount</u> | <u>Approval</u>  |
|---------------|--|
| \$5K          | One Board member assigned  |
| \$5K          | Fire Chief   |
| \$5K          | District Administrator   |
| \$500         | Assistant Chief  |
| \$500         | Assistant Chief  |
| \$500         | Community Wildfire Prevention Plan Implementation Team Coordinator |

All cards are linked to one Credit Limit of \$5K.

### **Education and Training**

The District will fund adequate participation in professional organizations and training, as funding permits and as the Fire Chief, Board, and **Community Wildfire Prevention Plan Implementation Team** Coordinator determine to be in the best interests of the District. The level of Operations training and participation in organizations must be approved by the Fire Chief. Employee training will be approved by the Board. All training must be included and funded in the annual budget.

### **Education and training for the Board**

The District is committed to professional and progressive leadership. In order to maintain the District's position as leaders in the community and region, it may be beneficial to provide training for the District Board regarding key management and /or technical issues. Board members may attend a SDA Workshop or Conferences as determined by the Board. Board member training expenses will be included in the annual budget.

### **Accountable Plan Policy**

All expense reimbursement and allowances of the District must comply with the IRS "accountable plan" requirements. The following three criteria must be satisfied in connection with all expense reimbursements and allowances, whether made as an advance, after-expense reimbursement, *per diem*, allowance, or otherwise:

- There must be a connection between the expenditure and District business;
- The Board, employee, or member must adequately account to the District for the expenditure within 30 days. Receipts are required unless the reimbursement is made on a *per diem* basis; and
- Excess reimbursements, *per diems*, advances, or allowances must be returned to the District within 30 days.

## **Cash Disbursements (Check-Writing) Policies**

### **Policy**

The District's policy is to print vendor checks as needed, and member reimbursement checks quarterly. Checks shall be prepared by the District Administrator. The District policy requires that each check be signed by either one or two Board members.

### **Check Preparation**

All vendor and expense reimbursement checks shall be produced in accordance with the following guidelines:

- Expenditures must be supported in conformity with the purchasing and accounts payable policies described in this manual.

- Generally, all vendors should be paid by the corresponding due date shown on the invoice after delivery of the requested goods or services.
- Total cash requirements associated with each check run is monitored by the District Administrator in conjunction with available cash balance in the bank prior to the release of any checks.
- All supporting documentation is attached to the corresponding check prior to being given to the authorized check signers.
- Checks shall be utilized in numerical order (unused checks are stored in a locked cabinet in the District Administrator's office).
- Checks will never be made payable to "cash".
- Checks will never be signed prior to being prepared.
- Upon the presentation of a check, vendor invoices, and other supporting documentation will immediately be canceled in order to prevent subsequent reuse, by marking each invoice with a "Paid" stamp and check number and date handwritten on the invoice.

#### **Check Disbursement**

No checks will be signed prior to the check being completed in its entirety (no signing of blank checks).

Check signers should examine all original supporting documentation to ensure that each item has been properly reviewed prior to signing a check. Checks should not be signed if there are any questions about the disbursement. Checks are mailed as soon as practicable after signing.

#### **Voided Checks, Stop Payments, and Outdated Checks**

Checks may be voided due to processing errors by making proper notations in the check register and defacing the check by clearly marking it as "VOID". The signature box of each "VOIDED" check must be removed from the check form. All voided checks shall be retained to aid in preparation of bank reconciliation.

Stop payment orders are made for checks lost in the mail or other valid reasons. Stop payments are communicated to the bank by the District Administrator.

Outdated checks are checks that are not negotiated by a vendor or individual within six full months. Checks that remain on the outstanding check list for a minimum of six full months with no activity are canceled. It is the vendor or individual's responsibility to seek replacement for any check canceled as outdated.

## Credit Cards

### **Policy**

It is the policy of the District to issue a Fire Department credit card to the Fire Chief and District Administrator, **both Assistant Chiefs, Community Wildfire Prevention Plan Implementation Team Coordinator**, and one Board member for emergencies, for the purposes of obtaining supplies and services within their designated budget.

### **Issuance of Credit Cards**

Cardholders are required to sign a statement acknowledging that the card shall be used exclusively for legitimate District-related business purposes, that the cardholder agrees to take reasonable precautions to protect the card from loss or theft by storing it in a secure location, and any other cardholder requirements established by the Board. Upon approval from the bank, a card will be issued bearing the names of both the individual and the District.

### **Cardholder Responsibilities**

At the end of every month the District Administrator will receive a statement from the bank from each cardholder detailing the current month's expenditures. The cardholder is expected to submit all receipts to the District Administrator in a reasonable amount of time after all credit card purchases. The District Administrator will review all statements, match supporting documentation, and code with the appropriate budget line the charges will be allocated to.

Any fraudulent or other unauthorized charges should be immediately reported to the bank and District Administrator.

Cardholders should report the loss or theft of a Fire Department credit card immediately by notifying the District Administrator. The District Administrator will contact the bank immediately.

Any accidental personal use of the credit card shall immediately be brought to the attention of the District Administrator and arrangements made for total reimbursement to the District.

### **Revocation of Credit Cards**

If the Board member, Fire Chief, **Assistant Chiefs, Community Wildfire Prevention Plan Implementation Team Coordinator** or District Administrator fail to comply with any of the policies related to the District's credit cards or fail to demonstrate sound program budget management shall be subject to revocation of credit card privilege and may be subject to other discipline. The Board determines whether credit cards shall be revoked or whether other discipline is appropriate.

## Payroll

### **Payroll Administration**

The District operates on a monthly payroll for all District employees, and quarterly for Volunteer Firefighter Member reimbursements. For all District employees, a general personnel file is established,

maintained, and secured in the District Administrator's office that includes payroll data, such as Form W-4, Form I-9, approved wages, and payroll distribution. The employee's general personnel file shall also indicate whether the employee is exempt or non-exempt under the provisions of the Fair Labor Standards Act.

### **Changes in Payroll Data**

New hires, termination, and changes in pay rates for individual employees shall be authorized and approved by the Board, and the amount of the pay rates shall be approved as part of the annual budget.

Voluntary payroll deductions and changes in income tax withholding status shall be authorized in writing by the individual employee.

Documentation of all changes in payroll data will be maintained in each employee's general personnel file.

### **Payroll Taxes**

The District Administrator is responsible for ensuring all required tax forms are properly completed and submitted, and that all required taxes are withheld and paid, including state and federal taxes. Federal Income taxes, Medicare contribution, and Social Security contributions are remitted electronically monthly. State of Colorado taxes are remitted electronically monthly. The State of Colorado Unemployment Insurance Report and subsequent payment is remitted quarterly. Form 941 is processed through QuickBooks and submitted to the IRS through the mail. Forms W-2, W-3 are remitted annually, by January 31.

### **Payroll Processing**

Processing of timesheets is performed by the District Administrator, who checks all timesheets for mathematical accuracy, then inputs all timesheets data into the payroll system.

The District Administrator may not change or correct timesheets. When errors are noted, if a corrected and approved timesheet is not re-submitted in time, the District will issue a paycheck for all undisputed amounts to the employee, and the District Administrator or designee will investigate and work with the employee to obtain a corrected timesheet prior to the next payroll period, or as soon thereafter as reasonably practicable, and will correct the employee's pay as necessary.

Tampering with, altering, or falsifying time records, recording time on another employee's time record, or willfully violating any other timesheet policy or procedure may result in disciplinary action.

### **Review of Payroll**

Upon production of all payroll reports and checks, the District Administrator reviews payroll prior to its distribution to employees. The Board will sign the payroll register, indicating approval of the payroll.

### **Distribution of Payroll**

Payments to employees for wages or salary earned are all made by issuing checks.



## **Cash and Cash Management**

### **Authorized Signers**

When the Board members holding a position as authorized signer changes, the District Administrator will promptly notify the District's financial institutions of the change and coordinate the submittal of new signature cards.

### **Bank Reconciliations**

The District Administrator receives bank statements directly from the District's financial institution, usually within three business days following the close of each statement cycle. The District Administrator will review the statement for unusual or unexplained items, such as unusual endorsements on checks, indication of alterations to check, etc. Unusual and unexplained items shall be reported to the Board President and Board Treasurer.

The District Administrator is assigned to reconciling bank accounts and does not have check signing authority.

### **Cash Flow**

The District Administrator and Board Treasurer monitor cash flow and ensures that payment obligations can be met. Cash transfers between accounts are performed as per board approval.

District Administrator is authorized to transact wire transfers from District bank accounts. All Wire Transfers require Dual Custody Verification and Board Approval.

## **Financial Statements**

### **Policy**

The District's policy is to prepare accurate financial statements in accordance with generally accepted accounting principles and distribute them in the monthly board packet.

### **The Standard Financial Statements of the District**

Preparing financial statements and communicating key financial information is a necessary and critical accounting function. Financial statements are management tools used in making decisions, in monitoring the achievement of financial objectives, and as a standard method for providing information to interested parties external to the organization. Financial statements may reflect year-to-year historical comparisons or current budget to actual comparisons.

The basic financial statements of the District that are maintained on an organization-wide basis are:

- Balance Sheet
- Profit & Loss Detail
- Checks Over \$1K

- First Bank Visa
- Profit & Loss Budget vs. Monthly Budget
- Profit & Loss Overview vs. Actual +/- Year-to-Date
- Money Market Register
- Donations

### **Review and Distribution of Financial Statements**

Monthly and annual financial statements and supporting documentation shall be reviewed by the District Administrator and the Board Treasurer, and a complete set of financial statements shall be distributed to the Board of Directors for review and approval at its regular monthly meetings.

### **Financial Statement Close Process**

The following procedure apply to the Financial Statement Close Process.

- All Bank accounts are reconciled through year-end.
- All invoices are enters for good and services received by year-end.
- All Journal Entries are entered.
- Preliminary financial statements are run and reviewed by the District Administrator and Board Treasurer for completeness and accuracy.
- Any needed adjustments are made.
- Final financial statements are run and the audit papers are prepared.

### **Audit Process for Exemption From Audit**

For Districts with revenues or expenditure of at least \$100,000 but not more than \$750,000 may file for Exemption From Audit. It is the policy of the District to arrange for an Exemption of Audit of the District's financial statements to be conducted by an independent accounting firm annually, as required by the Colorado Local Government Audit Law.

The audit paperwork needed is as follows

- A list of Board Members including their tern expiration date
- A Current Year Budget
- A Backup of QuickBooks as of year end date
- Year-end Balance Sheet
- Inventory of Capital assets during the Budget year
- FPPA monthly benefit paid for 20-year service per retiree
- Copy of Certification of Tax Levies for the current year.

# **Budgeting**

## **Overview**

Budgeting is an integral part of managing the District and is concerned with meeting organizational goals and objectives. The budget is designed and prepared to direct the efficient and prudent use of the District's financial and human resources. The budget is the board's commitment to a plan for present and future organizational activities to ensure a going concern. It provides an opportunity to examine the composition and viability of the District's programs and activities simultaneously in light of available resources. The Fire Chief and District Administrator are responsible for preparing, managing and reporting on the District's annual budget, in compliance with Title 29, Article 1, C.S.S. and direction of the Board.

## **General Budget Policies**

The annual budget will be administered based on the following policies:

- The Fiscal Year – The fiscal year of the District is the calendar year, January 1<sup>st</sup> through December 31<sup>st</sup>. The Fire Chief and the District Administrator, along with the Budget Committee, shall prepare and submit to the District Board a recommended budget for the next fiscal year.
- Present a balanced budget to the Board – The District will pay for all expenditures with current revenues. The exceptions to this policy would be unplanned equipment purchases, operating maintenance and capital projects based on accumulated funding over the years held in the District's Money Market account. See Appendix
- District Member Programs – The District recognizes that the members are the most valuable asset of the organization and seeks to fund this resource appropriately, including adequate funding for all retirement systems, benefit packages and member incentive programs, including training.
- Cash Reserves – Cash reserves provide stability for operations and can cushion the impact to District programs during times of economic downturns. Reserves targets are established based on the type of reserve.
- TABOR – The District will comply with TABOR and hold a 3% emergency reserve that is required by TABOR.

## **Preparation and Adoption**

It is the policy of the District to prepare a budget annually. The District selects a Budget Committee. The Fire Chief assigns responsibility for budget line item to Captains and then gathers proposed budget information, along with all Budget Request Forms, and prepares the first draft of the Operations Budget. The District Administrator provides an Administrative Budget based on historical data from the prior calendar year and current fiscal year from the financial statements.

After appropriate revisions and compilation of all the submitted budget worksheets, a draft of the District-wide budget is compiled by the Budget Committee, Fire Chief, and District Administrator and presented to the Board of Directors for discussion, revision, and comment. The final is then submitted to

the Board of Directors for adoption following a duly published and posted public hearing, as required by law.

It is the policy of the District to begin the budget process in April for the following fiscal year. The Board is presented the draft for the following fiscal year the month before the statutory October 15<sup>th</sup> deadline of the current year. After necessary revisions, the final budget is presented to the Board and the public budget hearing is held in order to adopt the final budget in November prior to the statutory deadline of December 15.

- Revenue Policies – The annual process is based on the initial and final assessed value projections provided by the Larimer County Assessor.
- Expenditure Policies – Expenditure budget preparation begins with existing staff compensation including any appropriate adjustment in accordance with the adopted personnel compensation. Rate ranges and member benefit packages should be periodically reviewed with comparable communities based on population, general fund tax revenues and cost of living.
- Public Hearing & Citizen Participation – The budget process will provide an opportunity for public review and comment on the proposed budget. The District Administrator shall ensure that the statutory public hearing is noticed and conducted in accordance with the Local Budget Law.
- State and Other Requirements – The District will adopt the budget in accordance with the Local Budget Law and Board Policy and will certify the mill levy to Larimer County on or before December 15<sup>th</sup> of each year.

### **Monitoring Performance**

It is the policy of the District to monitor its financial performance by comparing and analyzing actual results with budget amounts. This function shall be accomplished in conjunction with the monthly financial reporting process. On a monthly basis, financial reports comparing actual year-to-date revenues and expenses with budgeted year-to-date amounts shall be produced by the District Administrator and distributed to the Board of Directors.

### **Budget Modification/Amendment**

Supplemental Budgets – Supplemental budgets are required in the event that the District receives or makes revenues, appropriation, and/or expenditures that were unanticipated at the time the annual budget was approved, and that will increase the total amount of any fund's revenues, appropriations, and/or expenditures by at least \$50K.

Board approval of any supplemental budget is subject to the same notice and public hearing requirements as approval of the initial annual budget.

## **ADDITIONAL POLICIES AND APPENDIX**

### **POLICIES:**

**Operating Policy - Disposition of Surplus Property**

### **APPENDIX:**

- A - Annual Transfers as Approved by Board**
- B - Approved Capital Equipment Plan/Facilities Plan**
- C - Budget Request Forms**
- D - Disposition of Surplus Property**

## ATTACHMENT 2

### DESIGNATED ELECTION OFFICIAL DOCUMENTS

PDF

ATTACHED

#### **NOTICE OF CANCELLATION OF REGULAR ELECTION OF THE GLACIER VIEW FIRE PROTECTION DISTRICT**

NOTICE IS HEREBY GIVEN by the GLACIER VIEW FIRE PROTECTION DISTRICT, Larimer County, Colorado, that at the close of business on March 10, 2025 there were not more candidates for Director than offices to be filled, including candidates filing affidavits of intent to be write-in candidates; therefore, the election to be held on May 6, 2025, is hereby cancelled.

The following candidates are declared elected:

|                 |                |
|-----------------|----------------|
| Berton Lee Lamb | Four-year Term |
| Steven Groetke  | Four-year Term |
| Henry Hudson    | Four-year Term |


By: Steve Cummings, Designated Election Official  
Glacier View Fire Protection District

**Report of Glacier View Fire Protection board election**  
10 March 2025

I, Steve Cummings, (Designated Election Official) have completed the required procedure regarding the election of officers for the Glacier View Fire Protection District. This included posting notices of the election; posting notices for solicitation of nominees; confirming that nominees were eligible and qualified.

Many thanks to **Ashley Johnson** (Admin officer for the district) for doing most of the research and guidance for this election process!

Sincerely,

  
Steve Cummings, DEO

# CHIEF'S REPORT

## Emergency Responses

- GVFD ran 5 medical calls in March.

## Administration/facilities

- Please see separate ADMINISTRATIVE OFFICER'S report

## Operations

- Ashley and Casey are moving to Idaho for his work, and she will resign as Administrative Officer (AO) as of May 31<sup>st</sup>. I will advertise for the AO position this week and plan to have someone hired the first week of May so that they can work with her before she leaves. We will miss both her and Casey.
- Credit cards for Assistant Chief Perry and CWPP Coordinator Hausfeld have been issued.
- Squad 2 replacement – We did not receive the grant, we would like to go forward with a used Squad replacement. I met with Treasurer Thompson, and we have \$40,000 available for the purchase.
- Station 2 water tank project. The engineering has been completed for the HOA, and we are waiting for the tank to be ordered. Once the tank is delivered, the construction will begin, and we plan to have it completed by fall 2025.
- 2024 DU emergency services building contract – I need to follow up with legal.
- Grants- The DFPC grant has been approved for the 3 SCBA's, for up to \$20,000. This is a 100% paid grant. We applied for the Firehouse Grant, and should find out before June 30th if we receive funding for the UTV. The Larimer County grant was due March 15, we applied for some equipment appliances and rescue rope that we already planned to purchase. Total cost of \$10,200, it is 50% match for \$5100, and we have the funds planned in the budget. We are also working on the Gary Sinise Grant for a Type 6 Wildland truck. We will apply for it next week, and we are applying to get \$250,000 for the truck. I am waiting to hear when the Leary Grant will open, which will pay 100% up to \$25,000.



- Training – 2 members will start EMT training April 22. A local EMT class was put together by Rist Canyon, and we were offered spots for our members to attend. They will attend via the internet on Monday nights for 4 months, then do 3 Saturdays live at the Thompson Valley training center in Loveland. The cost is \$1800 per student, and Rist Canyon is working on a grant to decrease it to \$900 per student. There is a total of 17 students attending from the various local mountain departments. We have funding in the EMS training budget for it. We also have 3 Firefighters who will be attending Fire on the Plains in Sterling at the end of April.
- Apparatus update. The cab/chassis have been delivered to Midwest Fire for our engine/tender builds. I confirmed that we will pay for them when the CD for \$255,000 matures in August. We are on track for an October or November delivery.
- The Magic Sky prescribed burn is going again. They burned 450 acres 2 weeks ago, and they will start back up this week. The prescribed burn area is in Poudre Canyon's district, but the National Forest crew has been good about notifying us and giving updates on the burn. I will continue to post when they are burning on Facebook and Nextdoor.
- We are holding an Evacuation drill with Larimer County Office of Emergency Management. We scheduled it for August 10<sup>th</sup>, and we have selected certain areas of the GVFD district to invite to participate as if it was a real evacuation due to fire. The evacuation site will be at Drala Mountain Center instead of Livermore Community Hall due to a scheduling issue with them. Tom and I will have more details as we get closer to August and we solidify the plans.
- We are getting a donation of an unused large, stand-up air compressor/tank. We will pick it up this month and put it in the fire station bay.
- Firewise planning is in full swing, Paul Burek with CWPP-IT is heading it up. Firewise will be held June 7<sup>th</sup> at the GVFD station.
- There will be an Easter Egg hunt again this year on April 19<sup>th</sup> at the GVM Meeting Mountain place and the GVFD fire station starting at 10:15am. It is organized by Stephanie Franklin and Shilo Jossart.

Respectfully submitted,

Dan Knox – GVFPD Chief

# Administrative Officer Report

for March 2025

## March's Accomplishments

- Requested insurance quotes from Colorado Special District Pool, McNeil and VFIS, as well as policy renewal from Tribbett Insurance.
- Verified quotes for Station 2 repairs for electrical line and garage doors with Roberts Electrical and Raynor Garage Doors. Work is in progress and will continue through the end of April.
- Reconciled tax liabilities and corrected Balance Sheet.
- Coordinated training and travel reimbursement for members taking trainings.
- Posted CWPP public outreach information to Facebook, Nextdoor and Posted to our Website.
- Assisted DEO with cancelling our Election, by posting to website and Coloradoan.
- Transferred all Glacier View Fire vehicles over to government plates to save us money.
- Received check for Unclaimed Property held by Colorado.
- Processed all invoices and payments on time.

## Insurance Quote Update

I used our current policy with Ron Tribbett, Tribbett Insurance, with Tokio Marine HCC as the standard, and asked two other insurance agents if they could provide a similar policy with competitive rates.

- I met with Christie Kersnick with Highstreet, TCW Risk Management on February 26, 2025 and requested insurance quotes from Colorado Special Districts Pool and McNeil Emergency Services Insurance Program.
- I met with Deb Barone with Gallagher Insurance on March 5, 2025 and requested an insurance quote for VFIS. She expected to have an answer back to me by March 14<sup>th</sup>; to date I have not received anything.
- It sounds like the insurance industry is experiencing delays far outside what is normal due to all the recent devastating natural disasters. Insurance underwriters are going over every policy with a fine-tooth comb before they release a quote.

I met with Ron Tribbett with Tokio Marine HCC on February 20, 2025 and went through our policy front to back explaining the different components. I received our policy renewal proposal on April 3, 2025. I have attached the policy renewal proposal for your review. A summary of the cost is listed below

#### Bond Insurance for Board Members

- Old Republic Surety Co. policy **\$100**
- Old Republic Surety Co. policy is the same price as last year.

#### Blanket/Accident/Sickness

- Provident Insurance policy **\$2,295**
- Provident Insurance policy is the same price as last year.

#### Workers 'Compensation

- Pinnacol Insurance policy **\$2446**
- Pinnacol Insurance policy increased 8% from last year.

#### Property and Liability Package

- Tokio Marine HCC Insurance Policy Package **\$17,063.25**
  - Property Insurance, \$3,031
  - Inland Marine, \$546
  - General Liability Insurance, \$664
  - Professional Lines, \$452
  - Automobile, \$9,776
  - Excess, \$1,060
  - Crime, \$122
  - Terrorism, \$118
  - Cyber \$1,250
  - CAPTA Fee, \$11
  - CO Hazard Mitigation Fee, \$2
  - Cyber Fee, \$31.25
- The Tokio Marine HCC policy increased 12.5% from last year, but comes with a three year rate guarantee so it will not increase for the next three years.

I received quotes from McNeil and Colorado Special District Pool for the Property and Liability Package.

Colorado Special District Pool Property and Liability Package was quoted at **\$17,890**

At first glance the Colorado Special District Pool Property and Liability Package looks to be competitively priced with our current policy. However in our discussions, Ron covered a few important differences we would likely see between the Tokio Marine HCC policy versus the Colorado Special Districts Pool.

- Tokio Marine HCC coverage for wind/hail has a deductible of \$5,000, whereas the Colorado Special Districts Pool uses a 2% deductible with a \$5,000 minimum and a maximum of \$50,000. So, in the event of a catastrophic wind/hail event, such as major roof/building damage our deductible could be as high as \$50,000.
- Tokio Marine HCC coverage for Employment Practices Liability has a deductible of \$1,000 for \$1,000,000 of coverage. The deductible for Colorado Special Districts Pool is often much higher for a lot less coverage. This is one area that tends to be the most expensive for Special Districts when they do have an issue.
- Christie Kersnick also warned me that the Colorado Special Districts Pool policy costs will increase 15-25% annually.

Colorado Special Districts Pool does offer Workers 'Compensation insurance, but their costs were higher than our coverage with Pinnacol, we were quoted **\$2,785**.

McNeil-ESP Property and Liability Package was quoted at **\$22,575**.

The McNeil-ESP Property and Liability Package was able to match the policy we have with Tokio Marine HCC much closer, but at a much higher cost. Christie Kernick said we should expect the policy rates to increase 10-20% annually.

McNeil-ESP does offer Accident and Health insurance, but their costs were higher than our coverage with Provident, we were quoted **\$2,440**.

#### Recommended Insurance Provider

I recommend we continue our insurance policies with Ron Tribbett. His policies provide the most cost savings with the best coverage. The other policy providers were not able to compete with the Tokio Marine HCC, Provident, or Pinnacol policies in terms of cost or coverage. He also has been great to work with and very responsive to my questions about our policy. His claims department has also been great to work with whenever we have needed to file a claim.

## CWPPIT COORDINATOR'S REPORT

April 10, 2025

The CWPP IT Ambassador program has resumed as of April 10, with 2 new assessments completed, bringing the total to 40 Wildfire Assessments and 22 more pending. Ambassadors will continue to contact property owners to schedule and complete the requested assessments. A new training class of four sessions began March 12 at the firehouse and will be complete April 16. The first three classes were via zoom and taught by Fire Adapted Colorado. The last session will focus on the use of the iPads, the Safety Culture app and administrative details .

The Mitigation Volunteers are currently planning to continue work on Montcalm and Bald Mountain Roads and begin work on HOA property adjacent to 74e between gates 6 and 8. Their operations will be limited to days when there is not snow on the ground and when a site for slash disposal is confirmed.

The Mitigation Volunteers are working with the Glacier View Meadows HOA Board to answer whether Mitigation Volunteers can remove or limb up trees in ditches along GVM roads without property owner permission. The MV have been asking permission up until now. The question is if it is a requirement, and how far from the road edge is covered.

Ted Sammond is working with the Ember Alliance to create a S212 Sawyer Certification Class. The Ember Alliance applied for a Larimer County Office of Emergency Management (OEM) grant to pay for the four-day course for ten trainees. Four of those trainee's will be from GVFPD, the others from surrounding fire districts. The award was denied; however, Larimer County OEM has obtained additional funding and has proposed holding the class in June. Other sources of funding are also being investigated.

The Red Feather Highlands Maintenance Association applied for their third Larimer County OEM grant to haul slash out of the Highlands. It, too, was denied, but was awarded a contingency grant if more funding is approved.

Our team of applicants was awarded \$9,696,438 for the Community Wildfire Defense Grant (CWDG). The draft of the grant contract is still being worked. It appears that funding has been allocated by the Federal Government, but we will know for sure after some initial billings have been submitted. A full team meeting was hosted by GVFPD on March 24 at 10:00. Tom Hausfeld, Henry Hudson and Ted Sammond attended. First action will be on evacuation routes and expanding road firebreaks. A list of road priorities and maps were sent from GVFPD to Josh Roberts of LC OEM and Daniel Bowker of CPRW. It was agreed that North Rim Road would be given the highest priority for the initial evacuation and firebreak mitigation efforts. The CWPP Team will begin to contact property owners along North Rim Road to obtain their cooperation on this project. The next meeting is scheduled for April 22, location TBD.

Pictures for photo ID's of the CWPP IT Members were taken and have been printed.

Saturday, June 7, 2025 is now the date for our annual Firewise event. Paul Burek is the CWPP IT Chair for Firewise. Diana Reeves is contacting local businesses for donations. Ted Sammond successfully secured a Larimer County Grant for \$500 that will support costs for hosting Firewise. An aggressive communication and outreach strategy is planned to encourage property owners as well as visitors to attend the event.

We are also planning an Evacuation Drill with the Larimer County Office of Emergency Management. A date is being discussed with the Drala Campus to be used as our evacuation ready center. We were disappointed that the Livermore Community Hall will not be available as a ready station to receive “evacuees”. Post wildfire assistance groups will provide information on their services. A map of the GVFPD residents to be contacted has been generated. Only Glacier View Meadows residents will be involved for this first evacuation drill.

Sue Hewitt for  
Tom Hausfeld  
CWPP IT Coordinator

END OF PART 1