

STATE OF COLORADO

DEPARTMENT OF LOCAL AFFAIRS
DIVISION OF LOCAL GOVERNMENT



Local Government Services
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Bill Ritter, Jr.
Governor

Susan E. Kirkpatrick
Executive Director

2009 Application for State Contribution to Volunteer Firefighter Pension Funds

Please refer to the attached INSTRUCTIONS

For DLG Purposes	Date:	____/____/____
	LGID:	_____

1. Applicant Information:

Local Gov't Name:

(name of the applying local government)

2. Applicant Contact Information:

Contact Person Name:

(official contact for all DOLA pension correspondence)

Title:

Phone: _____

Fax: _____

Email Address: _____

Mailing Address:

(line 1)

Mailing Address:

(line 2)

City: _____

State: _____

Zip: _____

3a. Volunteer Firefighter Pension Fund Membership, Benefits, and Administration:

1. Number of volunteer firefighters earning any pension service credit in 2008 _____

2. Number of pensioners/beneficiaries receiving monthly benefit as of *Jan 1, 2008* _____

3. Monthly benefit paid per volunteer for retirement, as of *Jan 1, 2008** _____

*if the scheduled plan benefit for normal retirement is greater than \$300/month, complete section 3b.

4. Pension fund administrator: Self Other _____

(please identify fund administrator if not self administered by the applicant)

5. For joint pension funds, please list all other participating local governments: _____

3b. 2008 Actuarially Required Contribution (ARC) to Volunteer Firefighter Pension Fund:*

- 1. Applicant's share of the Actuarially Required Contribution to fund a \$300 benefit* \$ _____
- 2. Actuarially Required Contribution to pension fund from other local gov'ts* + \$ _____
- 3. Total Actuarially Required Contribution to Fund a \$300 Benefit: = \$ _____**

*For line 1 report only the applicant's share of the Actuarially Required Contribution for a \$300 benefit, line 2 is the remainder to be contributed to the pension fund by all other jointly participating local governments.

4. Applicant's 2008 Local Tax Contributions to Volunteer Firefighter Pension Fund:*

- 1. Applicant's local tax contribution * (This line must be filled in to receive state contribution)..... \$ _____

*Only report tax revenues authorized to be contributed to the pension fund per CRS 31-30-1110. These include (1) the proceeds from a property tax levy of not more than one mill and/or (2) the proceeds of any other tax that the municipality or district is authorized to collect.

5. 2008 Volunteer Firefighter Pension Fund Revenues from All Sources:

- 1. Total Tax Contributions (from all participating local governments)..... \$ _____
- 2. All Other Local Contributions (include gifts, grants, etc.)..... \$ _____
- 3. Total State Contribution received in 2008 \$ _____

6. Required Supporting Information Checklist: (see INSTRUCTIONS for each item)

- 1. Documentation of the 2008 Actuarially Required Contribution (ARC) for an applicant contributing to a pension fund with a scheduled plan benefit greater than \$300 per month as of January 1, 2008.
- 2. State of Colorado Form Substitute W-9.
- 3. Yes No Have on file with the State Auditor's Office, the 2008 audited financial statements or a State Auditor's Office approved Application for Exemption from Audit.
- 4. For late application status, a letter requesting late status for a statutorily allowable reason.
- 5. Application Notarized (Signed and stamped with notary seal).

APPLICATION MUST BE COMPLETED IN ITS ENTIRETY AND PROPERLY SIGNED TO BE ELIGIBLE TO RECEIVE A STATE CONTRIBUTION. DEADLINE: SEPTEMBER 25TH

We **certify** that the above information is correct and complete to the best of our knowledge and that the pension plan meets all applicable Colorado statutory requirements.

Local Government Treasurer or Authorized Designee Signature

Title

Print or Type Name

Date

Local Government Mayor or Board President/Chair Signature

Title

Print or Type Name

Date

For Notary Use Only

State of Colorado, County of _____ Subscribed and sworn to before me this _____ day of _____

WITNESS my hand and official seal.

My Commission expires: _____

Notary Public (Signed/Stamped with Notary Seal)

2009 State Contribution to Volunteer Firefighter Pension Funds

To request a state contribution to a Volunteer Firefighter Pension Fund as set forth in CRS 31-30-1112, an eligible municipality or district (CRS 31-30-1102) must complete the accompanying application and submit all required supporting information as listed in Part 6 on page two of the application. The state contribution is based upon all amounts contributed to the pension fund from the municipality or district's local taxes (CRS 31-30-1110) in the previous year. For the 2009 distribution, the state contribution will be based upon the local tax revenue contributed to the pension fund in 2008, as reported in the financial statements of the eligible entity for the period ending December 31, 2008.

Please note that in order to receive the Volunteer Firefighter Pension Fund contribution from the state, each eligible entity must complete the Request For Taxpayer Identification Number (TIN) Verification (State of Colorado Form Substitute W-9) to provide to DOLA the Employer Identification Number (EIN). Eligible entities will receive the state contribution in the form of a state warrant payable to the local government applicant. No electronic fund transfers are possible for this once a year distribution.

Please complete the application carefully to ensure a timely state contribution. If a requested item is not applicable, enter "n/a" or "none" or "zero" as appropriate in the blank. If there are any questions regarding the completion of this application or submittal of the required supporting information, immediately contact Leslie Jones or Bret Hillberry at DOLA at 303-866-2156.

The application deadline is September 25, 2009.

If an eligible entity, which has been granted late status by DOLA, has not filed the required supporting information to complete its application by November 30th 2009,

The Eligible Entity Will Not Receive a State Contribution to the Volunteer Firefighter Pension Fund in 2009

Statute allows an eligible entity to apply for a late disbursement of the state contribution if the municipality or district made a good faith effort, but was unable to comply with the application procedure due to a delay in (a) preparing a financial statement or (b) completing a required audit or (c) completing an actuarial study (CRS 31-30-11(3)(b)). DOLA requires an incomplete application and a written request by the application deadline in order to grant late status. The written request must indicate one or more of the three reasons listed above.

- ❑ If the reason for the delay is in completing a required audit or actuarial study, the applicant must include a statement to that effect from the auditor or actuary.
- ❑ The request must indicate when the applicant anticipates filing the late application materials.
- ❑ DOLA will notify the applicant if an application is granted late status.

Instructions

1. Applicant Information:

- ❑ Local Government Name—The legal name of the eligible local government (municipality or district) applying for the State Contribution to the Volunteer Firefighter Pension Fund. For most applicants, this is simply the name of the eligible municipality or district.

However, some pension funds are consolidated or jointly administered and in this case each local government must apply separately to receive its own State Contribution to the Volunteer Firefighter Pension Fund. In the event of two or more recently consolidated or merged local governments, the surviving entity or entity assuming service responsibilities will submit a separate application for each local government that existed in the prior year.

2. Applicant Contact Information:

- ❑ Contact Person—This is the local government applicant’s contact person for all DOLA Volunteer Firefighter Pension Fund correspondence.
- ❑ Mailing Address—The address where the applicant will receive all DOLA pension correspondence. This is not necessarily the address where the state contribution will be mailed. The state contribution will by State of Colorado Warrant sent to the remittance address provided on the W-9 filed with DOLA. Please see item 6 below and the separate W-9 instructions.

3. a. Volunteer Firefighter Pension Fund Membership, Benefits, and Administration:

- ❑ 1. Number of volunteer firefighters earning any pension service credit in 2008—list the number of volunteers actively serving who earned any pension service credit in 2008.
- ❑ 2. Number of Pensioners/Beneficiaries Receiving Monthly Volunteer Pension Benefits—list the number of beneficiaries receiving monthly benefits as of Jan 1, 2008.
- ❑ 3. 2008 Monthly Benefit Paid Per Volunteer for Retirement—list the scheduled monthly benefit amount as of January 1, 2008 paid for normal retirement (20 years of service and age 50) to retired volunteers. If the scheduled benefit is greater than \$300, complete section 3b.
- ❑ 4. Pension Fund Administrator—check “Self” if the pension fund is administered by the applicant local government and “Other” for all other cases; for example, if the fund is managed by a trustee. Please identify Other (e.g., FPPA, X Fire Authority, Town of Y, or Z Financial Institution).
- ❑ 5. Joint Pension Funds—list each municipality and/or district for consolidated or jointly administered pension funds.

b. 2008 Actuarially Required Contribution (ARC) to Volunteer Firefighter Pension Fund:

- ❑ If the scheduled monthly benefit is greater than \$300, the local government must provide information regarding the Actuarially Required Contribution at the \$300 monthly benefit level. If the monthly benefit is less than or equal to \$300, skip this section 3b.
- ❑ 1. Applicant’s share of the Actuarially Required Contribution to fund a \$300 benefit—report the applicant’s 2008 share of the Actuarially Required Contribution to the pension fund.
- ❑ 2. Total Actuarially Required Contribution to pension fund from other local governments—report the total of all other local governments’ shares of the Actuarially Required Contribution to the consolidated or jointly administered pension fund.
- ❑ 3. Total Actuarially Required Contribution to fund a \$300 benefit—The sum of lines 1 and 2 equals the pension fund’s 2008 Actuarially Required Contribution.

4. Applicant’s 2008 Local Tax Contributions to Volunteer Firefighter Pension Fund:

- ❑ 1. Applicant’s local tax contribution —Report the applicant’s total tax revenue contributed to the pension fund.

5. 2008 Volunteer Firefighter Pension Fund Revenues from All Sources:

- ❑ 1. Total Tax Contributions—Report the total for the applicant’s tax contribution and for all other participating (joint or consolidated) local government tax contributions to the fund for 2008.
- ❑ 2. All Other Local Contributions (include gifts, grants, etc.)—Local non-tax contributions may include gifts, and grants. Do not specify, but provide the total amount.
- ❑ 3. Total State Contribution received in 2008—Report the amount of the 2008 state contribution.

6. Other Required Supporting Information:

- ❑ 1. Documentation of the 2008 Actuarially Required Contribution (ARC)—For an applicant that contributed to a pension fund with a scheduled plan benefit level greater than \$300 per month as of January 1, 2008, submit either a letter from the fund’s actuary stating the applicant’s previous year (2008) Actuarially Required Contribution for a \$300 benefit, or provide a copy of the actuarial study identifying the previous year’s (2008) Actuarially Required Contribution for a \$300 benefit (usually identified as Plan C).
 - For joint or consolidated pension funds, each applicant must document its share of the previous year’s (2008) Actuarially Required Contribution to the pension plan.
- ❑ 2. State of Colorado Form Substitute W-9—In order to receive funds from the State of Colorado, an eligible entity must complete this form. An eligible entity’s W-9 must provide the Employer Identification Number (EIN) assigned by the Internal Revenue Service to the legal name of the eligible entity. Use the “Government” box. A blank W-9 is provided as part of the application packet. Please see the separate instructions for the W-9.
- ❑ 3. Audited financial statements filed with the State Auditor’s Office (SAO)—Audited financial statements for the previous year or a State Auditor’s Office approved Application for Exemption from Audit for the previous year must be on file with the State Auditor’s Office before any state contribution can be calculated and distributed.
- ❑ 4. For late applications—Also required is a letter from the applicant requesting late status for a statutorily allowable reason; (a) incomplete financial statements, (b) incomplete audit, or (c) incomplete actuarial study (CRS 31-30-11(3)(b)) and indicating when the applicant anticipates filing the missing information.
 - For an applicant with an incomplete actuarial study, provide a letter from the pension fund’s actuary stating that the actuary has been retained to produce the actuarial study and that it is not yet complete. (See page 3 for late deadlines)
 - For an applicant with an incomplete financial statement or audit, provide a letter from the auditor stating that the auditor has been retained but the financial statement and/or audit is not yet complete. (See page 3 for late deadlines)

Certification of the Application

- ❑ The Local Government’s Treasurer or authorized designee must sign the application.
- ❑ The Local Government’s President or Chair must sign the application.
- ❑ The signatures must be notarized.