

BERTHOUD FIRE PROTECTION DISTRICT 2025 BUDGET REPORT





BERTHOUD FIRE PROTECTION DISTRICT

To Serve. To Care. To Support.

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BERTHOUD FIRE PROTECTION DISTRICT

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2025 ADOPTED BUDGET MESSAGE

The Berthoud Fire Protection District is a special district in accordance with C.R.S., Title 32 governed by an elected Board of Directors. The District Board of Directors for the budget year 2025 are:

Dan Hershman, President
Michael Cook, Vice President
Gary Maggi, Secretary
Eric Ryplewski, Director
David Shipley, Director

Budgeting and finance are a critical function within a fire district, and when managed correctly, can enable the district to meet its operational goals. The Board of Directors has concentrated their leadership role in providing progressive direction toward the unified goal(s) of providing our customers, both internal and external, with exceptional customer service. This long-term focus has enabled the district to continue meets its unified service goals while also providing long term financial sustainability for the community it serves. The Berthoud Fire Protection District provides emergency services to 103 square miles within Larimer, Weld and Boulder counties. Within the three counties, the district provides emergency services to the Town of Berthoud and a portion of the Town of Johnstown. An estimated 25,000 people reside within the district, while more than 100,000 people commute through the district daily and an annual recreation population of 356,000.

The district's "Mission Statement": ***"TO SERVE, TO CARE, TO SUPPORT"*** which is a reflection of the District's Core Values: ***Integrity***: We stand undivided in promoting harmony and maintaining high ethical standards, which include honesty, faith, compassion, loyalty, duty and forgiveness. ***Innovation***: We encourage and support creative ideas, which improve our programs and services. ***Traditions***: We respect the transcendent wisdom and time-honored practices, which have set the foundation for our country and our profession. ***Stewardship***: We are vigilant in upholding the trust of the community, caring for their safety, and honorably managing their public resources. ***Professionalism***: We take pride in our proficiency, maturity, leadership, and accountability to our mission. ***Community***: We respect all people and care about their safety and well-being regardless of status, origin, or personal beliefs. "A combination of career, part time, volunteer and seasonal wildland fire fighters and a committed civilian staff provide emergency and administrative services to those in need.

The District's General Fund revenues and expenditures also reflect agreements with outside agencies for in kind training and services that support in kind services provided by the district.

The District's Volunteer Pension Fund will be funded in 2025 with the revenue to meet statutory obligations from the General Fund.



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The 2025 General and Capital Improvement budgets are based upon an assessed valuation of General and Capital Funds in the amount of \$517,422,168. The respective mill levies are:

General Fund	12.585
Capital Improvement Fund	1.243
Abatement	<u>0.050</u>
Total	13.878

In a special election, May 1998, the taxpayers of the district approved a 1.243 mill levy for the purposes of capital improvements/expenditures. On May 6, 2008 the District's electorate approved the continuance of the 1.243 mill levy for the Capital Improvement Fund with no sunset clause.

On November 7, 2001, the taxpayers of the Berthoud Fire Protection District approved an increase, of 6.1 mills, in the general fund operating mill levy. The mill levy was increased from 6.431 mills to 12.531 mills. This provides additional career firefighter staffing for Fire Station 1 and Fire Station 2; the increase also provides revenues to cover operating cost of Fire Station 1, Fire Station 2, fire apparatus and equipment.

On November 6, 2018, the taxpayers of the Berthoud Fire Protection District approved to maintain the current, Residential Assessment Rate of 7.2%. Allowing a fluctuation of the assessment rate and prevent it from falling below this set rate for the district.

The adopted budget seeks to address the new and ever-present needs of the district and to honor its commitment to providing the quality of service as defined in the District's mission statement. In accordance with the Tabor Amendment 3% of our General Fund Expenditure is placed in an emergency reserve account.

Financial information provided includes all sources of revenues and expenditures, including beginning and ending fund balances. "In accordance with the budgeting basis of accounting as defined in C.R.S. 29-1-102(2) for the following method of timing when revenue and other financing sources and expenditures and other financing uses are recognized for budget purposes shall be the **modified accrual basis.**" The required schedules and related information for lease purchase agreements have also been included in accordance with House Bill 90-1164.



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2025 BUDGET YEAR EXPENDITURE HIGHLIGHT OVERVIEW

For 2025, Berthoud Fire Protection District realized a decrease in revenue, based on a decreased assessed value (AV). Even with the challenges associated with fluctuating AV, and revenue decreasing legislation, Berthoud Fire Protection District has been able to continue its unified goal(s) of providing our customers, both internal and external, with exceptional customer service.

With the decrease in AV, and subsequently decrease in tax revenue, the budget continued to be based off the needs of the organization and an analysis of historical expenses. Although the analysis looks at the past five years of historical spending, a larger weight was put onto the past two years expenses due to inflation. Some of the 2025 budget expenditures include:

A cost of living adjustment.

A decrease in funding reserves

The lease purchase payment of a 2023 Class A engine, 2022 Type 3 wildland engine, 2023 Ford 550 Type 6 wildland engine, 2022 Dodge Battalion Chief pickup, and a 2022 Dodge pickup.

A continuation to evaluate and implement cost savings solutions while staying committed to providing the highest level of service to the community.

Continued professional development of career and reserve firefighters.

The purchase of new equipment and the replacement of dated equipment to include but not limited to firefighting personal protective equipment (PPE), air management equipment (SCBA) firefighting, rescue and emergency medical equipment.

A contract for fire bureau responsibilities with Loveland Fire Rescue Authority. Services contracted include but are not limited to annual inspections, review of new development proposals, and review of new construction and fire system plans.

The purchase of a new website platform to meet the requirements of the State of Colorado Accessibility Law - House Bill 21-1110.

Continued funding of emergency and support services throughout the community; these include, but are not limited to:

- Maintain the Districts Current Insurance Services Office, Public Protection Classification (2) / To assure that the District meets the "Fire Suppression Rating Schedule" standards of the Insurance Services Office, audit preparation services will be contracted through the National Fire Service Office, Sylvania, Georgia.



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- Update and revise as needed the following plans;
 - Emergency Operations Plan
 - Continuity of Operations Plan
 - Community Wildfire Protection Plan
 - Strategic Plan
 - Standard of Cover
 - Capital Replacement Plan
 - BNSF Railroad Threat and Risk Assessment Mitigation Plan
 - Risk Management Framework / ISO 31000:2009, Risk Management Principles and Guidelines
 - State of Colorado Cooperators Agreement / Local, Regional and National

Funding and administrative support to the District's wildland fire deployment program (CRRF) assuring appropriate level of qualified wildland fire firefighters and appropriate level of apparatus and equipment. Provide and train Wildland Fire Fighters to protect and manage the Wildland/Urban Interface within the District and cooperate with the Colorado Department of Public Safety as agreed upon.

Administrative and financial support for District employee assistance programs to ensure the provision of proper health support services support to all employees.

Support of firefighter health and wellness through health promotion, medical surveillance protection and workplace procedures. This program is OSHA and National Fire Protection Association (NFPA 1582) compliant and includes;

- On-site Medical Assessments
- Personalized Health Evaluations
- Cardiovascular Assessments, Cancer Testing, and Immunizations



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HISTORICAL ASSESSED VALUE AND MILL RATE

Analyzing historical trends is a critical component to future projections. During every budget year BFPD, and their finance team analyzes historical trends for both revenue and expenses. A significant percentage of the District's revenue comes from tax revenue, which is directly tied to assessed value. Below you will find illustrations of historical assess values.

Year	Larimer County Assessed Value	Weld County Assessed Value	Boulder County Assessed Value	Total
2013	\$ 120,162,742	\$ 24,892,960	\$ 9,019,268	\$ 154,074,970
2014	\$ 119,093,064	\$ 32,909,866	\$ 10,855,418	\$ 162,858,348
2015	\$ 121,451,571	\$ 46,368,110	\$ 5,608,524	\$ 173,428,205
2016	\$ 141,132,152	\$ 59,353,830	\$ 5,577,740	\$ 206,063,722
2017	\$ 143,178,745	\$ 90,383,000	\$ 5,571,347	\$ 239,133,092
2018	\$ 170,138,798	\$ 61,991,490	\$ 5,654,153	\$ 237,784,441
2019	\$ 182,967,110	\$ 189,867,290	\$ 5,762,370	\$ 378,596,770
2020	\$ 235,478,825	\$ 273,978,290	\$ 6,251,827	\$ 515,708,942
2021	\$ 252,272,376	\$ 166,606,880	\$ 6,301,805	\$ 425,181,061
2022	\$ 292,577,924	\$ 96,094,850	\$ 7,036,508	\$ 395,709,282
2023	\$ 298,132,918	\$ 152,686,030	\$ 7,085,692	\$ 457,904,640
2024	\$ 380,070,436	\$ 153,345,620	\$ 9,065,104	\$ 542,481,160
2025	\$ 391,190,009	\$ 117,273,440	\$ 8,958,719	\$ 517,422,168



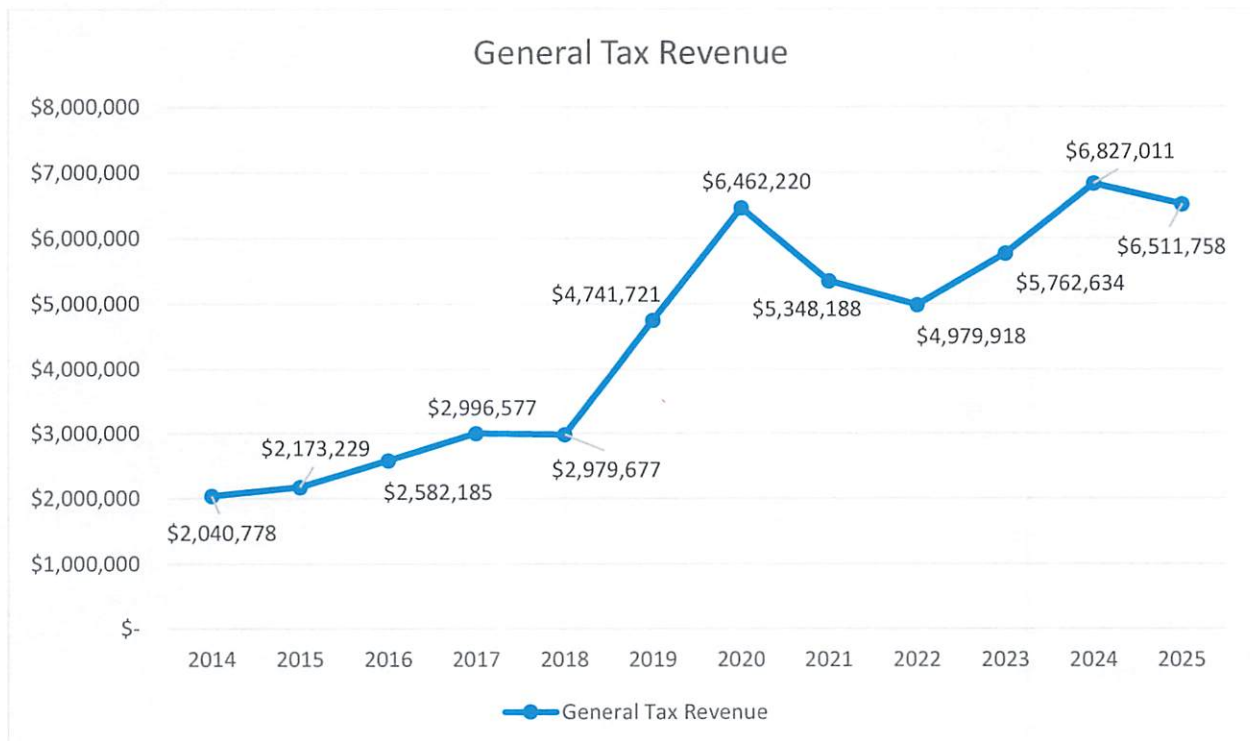


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Another component to the tax revenue generated by BFPD is the mill levy. Below is an illustration of historical mill levy and tax revenue.

Year	General	Capital	Abatement	Debt Service	Total
2013	12.531	1.243	0.000	1.5	15.274
2014	12.531	1.243	0.000	1.5	15.274
2015	12.531	1.243	0.000	1.5	15.274
2016	12.531	1.243	0.069	0	13.843
2017	12.531	1.243	0.000	0	13.774
2018	12.531	1.243	0.042	0	13.816
2019	12.531	1.243	0.031	0	13.805
2020	12.563	1.243	0.142	0	13.948
2021	12.573	1.243	0.038	0	13.854
2022	12.585	1.243	0.037	0	13.865
2023	12.585	1.243	0.022	0	13.850
2024	12.585	1.243	0.04	0	13.868
2025	12.585	1.243	0.05	0	13.878





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STATION 1 REMODEL AND FIRE MUSEUM ADDITION

In 2024, the remodel to the exterior and interior of Station 1 and our administrative offices was completed. Additionally, the fire museum addition was completed and donated to the District by the Caretakers of Tradition.





BERTHOUD FIRE PROTECTION DISTRICT

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RESOLUTION #2024-1210A

ADOPTION OF A BUDGET AND APPROPRIATION OF FUNDS

A COMBINED RESOLUTION CONCERNING THE ADOPTION OF A BUDGET AND APPROPRIATION OF FUNDS FOR SUCH BUDGET FOR FISCAL YEAR 2025

A. A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING THE BUDGET FOR THE BERTHOUD FIRE PROTECTION DISTRICT, BERTHOUD, COLORADO, FOR CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2025 AND ENDING ON THE LAST DAY OF DECEMBER 2025

WHEREAS, District's Budget Officer, Fire Chief Stephen Charles submitted a proposed budget to the Board of Directors on October 14, 2024 for its consideration; and

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on December 10, 2024 and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and,

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

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Berthoud Fire Protection District, Colorado:

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

GENERAL FUND	\$ 7,346,379
CAPITAL FUND	\$ 643,156
IMPACT FUND	\$ 225,000

Section 2. That estimated revenues are as follows:

A. <u>GENERAL FUND</u>	
SOURCES OTHER THAN	\$ 417,941
GENERAL PROPERTY TAX	\$ 6,537,733
OWNERSHIP TAX	\$ 390,705
TOTAL	\$ 7,346,379

B. <u>CAPITAL IMPROVEMENT FUND</u>	
GENERAL PROPERTY TAX	\$ 643,156
TOTAL	\$ 643,156



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TOTAL \$ 643,156

C. IMPACT FEE FUND
IMPACT FEES

\$ 225,000

TOTAL \$ 225,000

Section 3. That the Budget which was submitted, amended, and herein summarized by fund, is hereby approved and adopted as the Budget of the District and made a part of the public records of the District; and

B. A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH BELOW FOR THE BERTHOUD FIRE PROTECTION DISTRICT FOR THE 2025 BUDGET YEAR.

WHEREAS, the Board of Directors of the Berthoud Fire Protection District has adopted the District's annual budget in accordance with the Local Government Budget Law; 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 budgets; and,

WHEREAS, it is not only required by law, but also necessary, to appropriate the revenues provided in the budgets to and for the purposes described below, so as not to impair the operations of the District;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE BERTHOUD FIRE PROTECTION DISTRICT:

That the following sums are hereby appropriated from the revenue of each Fund to each Fund for the purposes stated:


General Fund	\$ 7,346,379
Capital Improvement Fund	\$ 643,156
Impact Fund	\$ 225,000



BERTHOUD FIRE PROTECTION DISTRICT

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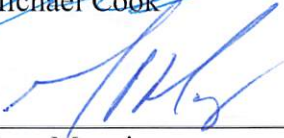
ADOPTED, THIS 10th day of December 2024



Dan Hershman



Michael Cook



Gary Maggi



Eric Rypkowski



David Shipley

ATTEST:



Fire Chief Stephen Charles



BERTHOUD FIRE PROTECTION DISTRICT

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RESOLUTION #2024-1210B RESOLUTION TO SET MILL LEVIES

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE BUDGET YEAR 2025 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE BERTHOUD FIRE PROTECTION DISTRICT, COLORADO.

WHEREAS, the Board of Directors of the Berthoud Fire Protection District has adopted the annual budget in accordance with the Local Government Budget Law on December 10, 2024 and;

WHEREAS, the amount of money necessary to balance the budget for General Operating Fund expenses is \$7,346,379 and;

WHEREAS, the amount of money necessary to balance the budget for the Capital Improvement Fund expenses is \$643,156 and;

WHEREAS, the 2024 valuation for assessment for the Berthoud Fire Protection District's General and Capital Funds as certified by the County Assessors is \$517,422,168

NOW, THEREFORE, BE IT HEREBY RESOLVED/ORDAINED BY THE BOARD OF DIRECTORS OF THE BERTHOUD FIRE PROTECTION DISTRICT, COLORADO:

- Section 1. That for the purpose of meeting all General Operating Fund 2025 budget year there is hereby levied a tax of 12.585 mills upon each dollar of the total valuation for assessment of all taxable property within the District for 2024.
- Section 2. That for the purpose of meeting all Capital Improvement Fund of the Berthoud Fire Protection District for the 2025 budget year there is hereby levied a tax of 1.243 mills upon each dollar of the total valuation for assessment of all taxable property within the district for 2024.
- Section 3. That for the purpose of recouping any abatement for 2024 in 2025 budget year there is hereby levied a tax of 0.05 upon each dollar of the total valuation for assessment of all taxable property within the district for 2024 not to exceed the total abatement in 2024 as entered on the Certification of Valuation from each County.
- Section 4. That the President is hereby authorized and directed to immediately certify to the County Commissioners of Larimer, Weld and Boulder Counties, Colorado the mill levies for the Berthoud Fire Protection District as hereinabove determined and established.





BERTHOUD FIRE PROTECTION DISTRICT

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ADOPTED, this 10th day of December 2024


Dan Hershman

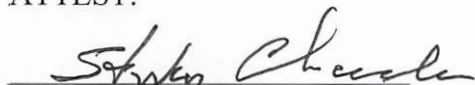

Michael Cook


Gary Maggi


Eric Ryplewski


David Shipley

ATTEST:


Fire Chief Stephen Charles



BERTHOUD FIRE PROTECTION DISTRICT

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Weld County

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Weld County, Colorado.

On behalf of the Berthoud Fire Protection District,
(taxing entity)^A

the Board of Directors,
(governing body)^B

of the Berthoud Fire Protection District,
(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 117,273,440 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: \$ 117,273,440 (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: _____ for budget/fiscal year 2025.
(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>12.585</u> mills	\$ <u>1,475,886</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< <u> </u> > mills	\$ < <u> </u> >
SUBTOTAL FOR GENERAL OPERATING:	<u>12.585</u> mills	<u>\$ 1,475,886</u>
3. General Obligation Bonds and Interest ^J	<u>0</u> mills	\$ <u>0</u>
4. Contractual Obligations ^K	<u>0</u> mills	\$ <u>0</u>
5. Capital Expenditures ^L	<u>1.243</u> mills	\$ <u>145,771</u>
6. Refunds/Abatements ^M	<u>.050</u> mills	\$ <u>5,864</u>
7. Other ^N (specify): _____	<u>0</u> mills	\$ <u>0</u>
	<u>0</u> mills	\$ <u>0</u>
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<u>13.878</u> mills	<u>\$ 1,627,521</u>

Contact person: (print) Stephen Charles Daytime phone: () 970-481-8898
Signed: Stephen Charles Title: Fire 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.



BERTHOUD FIRE PROTECTION DISTRICT

To Serve. To Care. To Support.

Larimer County

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Larimer County, Colorado.

On behalf of the Berthoud Fire Protection District,
 (taxing entity)^A
 the Board of Directors,
 (governing body)^B
 of the Berthoud Fire Protection District,
 (local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 391,190,009 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: \$ 391,190,009 (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: _____ for budget/fiscal year 2025.
 (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	12.585 mills	\$ 4,923,126
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	12.585 mills	\$ 4,923,126
3. General Obligation Bonds and Interest ^J	0 mills	\$ 0
4. Contractual Obligations ^K	0 mills	\$ 0
5. Capital Expenditures ^L	1.243 mills	\$ 486,249
6. Refunds/Abatements ^M	.050 mills	\$ 19,560
7. Other ^N (specify): _____	0 mills	\$ 0
	0 mills	\$ 0
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	13.878 mills	\$ 5,428,935

Contact person: (print) Stephen Charles Daytime phone: () 970-481-8898
 Signed: Stephen Charles Title: Fire 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.



BERTHOUD FIRE PROTECTION DISTRICT

To Serve. To Care. To Support.

Boulder County

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Boulder County, Colorado.

On behalf of the Berthoud Fire Protection District,
 (taxing entity)^A
 the Board of Directors,
 (governing body)^B
 of the Berthoud Fire Protection District,
 (local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 8,958,719 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: \$ 8,958,719 (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: _____ for budget/fiscal year 2025
 (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	12.585 mills	\$ 112,745
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	12.585 mills	\$ 112,745
3. General Obligation Bonds and Interest ^J	0 mills	\$ 0
4. Contractual Obligations ^K	0 mills	\$ 0
5. Capital Expenditures ^L	1.243 mills	\$ 11,136
6. Refunds/Abatements ^M	.050 mills	\$ 448
7. Other ^N (specify): _____	0 mills	\$ 0
	0 mills	\$ 0
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	13.878 mills	\$ 124,329

Contact person: (print) Stephen Charles Daytime phone: () 970-481-8898
 Signed: *Stephen Charles* Title: Fire 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.

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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.

Berthoud Fire Protection District
 STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS
 December 31, 2023 Actual Audited, 2024 Adopted Budget, 2024 Actual Unaudited, and 2025 Adopted Budget

Modified Accrual Budgetary Basis

GENERAL FUND	2023 Audited <u>Actual</u>	2024 Adopted <u>Budget</u>	2024 UnAudited <u>Actual</u>	2025 Adopted <u>Budget</u>
Revenues				
General Property Taxes	\$ 5,755,707	\$ 6,827,011	\$ 6,905,268	\$ 6,503,917
Grants	7,896	364,473	574,644	-
Charges for Services	32,631	2,000	44,751	-
Wildland Revenue	40,751	111,441	357,214	111,441
SOT Taxes	383,822	409,621	395,322	390,235
Interest	324,932	100,000	361,112	300,000
Other Revenue	3,121	27,977	20,060	27,977
Total Revenue	<u>\$ 6,548,860</u>	<u>\$ 7,842,523</u>	<u>\$ 8,658,372</u>	<u>\$ 7,333,570</u>
Expenditures				
Personnel	\$ 4,696,496	\$ 5,743,485	\$ 5,456,443	\$ 5,781,175
Building & Land	165,709	150,029	190,486	203,295
Vehicles & Equipment	306,290	455,679	340,358	347,720
Communications & I.T.	80,215	138,877	101,184	158,706
Travel & Training	131,339	178,400	166,878	127,560
Managerial	472,143	541,589	604,281	664,392
Debt service:				
Principal	2,871	-	-	-
Interest	113	-	-	-
Total Operating Expenditures	<u>\$ 5,855,176</u>	<u>\$ 7,208,059</u>	<u>\$ 6,859,629</u>	<u>\$ 7,282,848</u>
Other Financing Sources (Uses)				
Transfer Out	-	-	(1,232,045)	-
Proceeds form Sale of Capital	-	-	-	-
Reserve Funding	-	(634,464)	-	(50,722)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(634,464)</u>	<u>(1,232,045)</u>	<u>(50,722)</u>
Revenues over/(under) Expenditures	<u>\$ 693,684</u>	<u>\$ -</u>	<u>\$ 566,698</u>	<u>\$ -</u>
Beginning Fund Balance	<u>\$ 4,365,168</u>	<u>\$ 5,058,852</u>	<u>\$ 5,058,852</u>	<u>\$ 5,625,550</u>
Ending Fund Balance	<u>\$ 5,058,852</u>	<u>\$ 5,058,852</u>	<u>\$ 5,625,550</u>	<u>\$ 5,625,550</u>

Berthoud Fire Protection District
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS
December 31, 2023 Actual Audited, 2024 Adopted Budget, 2024 Actual Unaudited, and 2025 Adopted Budget

Modified Accrual Budgetary Basis

CAPITAL FUND	2023 Audited <u>Actual</u>	2024 Adopted <u>Budget</u>	2024 Unaudited <u>Actual</u>	2025 Adopted <u>Budget</u>
Revenues				
General Property Taxes	\$ 577,746	\$ 674,304	\$ 684,876	\$ 642,392
Interest	41,957	-	15,997	-
Other income	-	30,289	-	-
Total Revenues	\$ 619,703	\$ 704,593	\$ 700,873	\$ 642,392
Expenditures				
Administration	\$ 10,415	\$ 13,486	\$ 12,551	\$ 12,848
Capital Outlay	1,860,508	1,205,220	1,672,854	256,252
Debt Service:				
Principal	-	-	108,303	-
Interest	-	-	11,652	-
Total Operating Expenditures	\$ 1,870,923	\$ 1,218,706	\$ 1,805,361	\$ 269,100
Other Sources/(Uses)				
Transfer in (out)	\$ -	\$ 514,113	\$ 1,566,027	\$ -
Debt proceeds	-	-	-	-
Proceeds from sale of capital assets	131,058	-	-	-
	<u>131,058</u>	<u>514,113</u>	<u>1,566,027</u>	<u>-</u>
Revenues over/(under) Expenditures	\$ (1,120,162)	\$ -	\$ 461,539	\$ 373,292
Beginning Fund Balance	\$ 2,189,864	\$ 1,069,702	\$ 1,069,702	\$ 1,531,241
Ending Fund Balance	\$ 1,069,702	\$ 1,069,702	\$ 1,531,241	\$ 1,904,533
Impact Fee Fund				
Revenues				
Impact Fee	\$ 471,732	\$ 200,000	\$ 493,764	\$ 225,000
Interest	59,495	-	81,250	-
Total Revenues	\$ 531,227	\$ 200,000	\$ 575,014	\$ 225,000
Expenditures				
Administration	\$ -	\$ -	\$ -	\$ -
Capital Outlay	137,379	971,361	416,681	108,361
Debt Service	217,359	-	97,247	-
Total Operating Expenditures	\$ 354,738	\$ 971,361	\$ 513,928	\$ 108,361
Other Sources/(Uses)				
Transfer in (out)	\$ -	\$ 771,361	\$ (333,982)	\$ (116,639)
Revenues over/(under) Expenditures	\$ 176,489	\$ -	\$ (272,896)	\$ -
Beginning Fund Balance	\$ 1,535,565	\$ 1,712,054	\$ 1,712,054	\$ 1,439,158
Ending Fund Balance	\$ 1,712,054	\$ 1,712,054	\$ 1,439,158	\$ 1,439,158