JEFFERSON-COMO FIRE PROTECTION DISTRICT
RESOLUTION TO ADOPT 2025 BUDGET

WHEREAS, the Board of Directors (the "**Board**") of Jefferson-Como Fire Protection District (the "**District**") has appointed a budget committee to prepare and submit a proposed 2025 budget to the Board at the proper time; and

WHEREAS, such budget committee has submitted the proposed budget to the Board on or before October 15, 2024 for its consideration; and

WHEREAS, upon due and proper notice, published in accordance with law, the budget was open for inspection by the public at a designated place, and a public hearing was held on December 11, 2024, and interested electors were given the opportunity to file or register any objections to the budget; and

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

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

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

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

General Fund:	$3,096,031

2. That estimated revenues are as follows:

General Fund	
From sources other than general property tax:	$ 238,920
From general property tax:	$1,719,719
Total:	$1,958,639

3. That the budget, as submitted, amended and herein summarized by fund, be, and the same hereby is, approved and adopted as the budget of the District for the 2025 fiscal year.
4. That the budget, as hereby approved and adopted, shall be certified by the Treasurer and/or President of the District to all appropriate agencies and is made a part of the public records of the District.

TO SET MILL LEVIES

WHEREAS, the amount of money from property taxes necessary to balance the budget for general operating expenses is $1,719,719; and

WHEREAS, the 2024 valuation for assessment of the District, as certified by the County Assessor, is $131,780,264.

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

1. That for the purpose of meeting all general operating expenses of the District during the 2025 budget year, there is hereby levied a property tax, inclusive of the mill levy for refunds and abatements, of 13.0499 mills upon each dollar of the total valuation for assessment of all taxable property within the District to raise $1,719,719.
2. That the Treasurer and/or President of the District is hereby authorized and directed to immediately certify to the County Commissioners of Park County, Colorado, the mill levies for the District as hereinabove determined and set, or as adjusted, if necessary, upon receipt of the final (December) certification of valuation from the county assessor in order to comply with any applicable revenue and other budgetary limits.

TO APPROPRIATE SUMS OF MONEY

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

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

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

General Fund:	$3,096,031

Adopted this 11th day of December 2024.

JEFFERSON-COMO FIRE PROTECTION DISTRICT

DocuSigned by:

Pete Ambrose

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Pete Ambrose, Chair

Attest:

Signed by:

Wayne L Miller

5B6AF52C26304C7...

Wayne Miller, Treasurer

JEFFERSON-COMO FIRE PROTECTION DISTRICT
GENERAL FUND
2025 ADOPTED BUDGET
WITH 2023 ACTUAL AND 2024 ESTIMATED AMOUNTS
FOR THE YEARS ENDED AND ENDING DECEMBER 31,

	2023 Actual	2024 Estimated	2025 Adopted
REVENUES			
Property Taxes	$ 1,101,736	$ 1,751,230	$ 1,713,143
Property Taxes - SB22-238	-	173,722	-
Abatements	-	100	6,576
Specific Ownership Tax	126,322	153,000	119,920
PILT	3,287	1,000	1,000
Mitigation Impact Fees	13,425	11,000	12,000
Burn Permits	4,605	12,000	5,000
Wildland Fire Income	-	5,000	5,000
Grants	-	25,000	10,000
Interest Earnings	96,657	178,959	80,000
Miscellaneous Income/Donations	4,932	4,000	5,000
Delinquent Taxes	-	(459)	-
Propane Fire Pits (Cistern)	-	-	1,000
Total revenues	1,350,964	2,314,552	1,958,639
EXPENDITURES			
General			
Salaries	546,396	675,728	675,000
Taxes and Benefits	182,158	253,324	280,000
Auditing	7,200	7,400	7,600
District management and accounting	29,778	40,000	40,000
Legal	45,989	55,000	65,000
Insurance	55,054	60,000	60,000
Office Expenses	16,659	20,000	35,000
Telephones	2,137	3,000	3,500
Treasurer's Fees	32,901	52,000	49,681
Election	347	-	20,000
Lease Fees	260	250	250
Miscellaneous	-	100	10,000
Wildfire Deployment Expenses	-	7,500	-
Firefighting supplies/repair/maintenance	27,884	180,813	150,000
Firefighting Support	2,946	2,697	20,000
Training	7,195	25,000	35,000
Radio supplies/repair/maintenance	-	20,000	25,000
Fuel	14,882	40,000	50,000
Truck supplies/repair/maintenance	18,112	35,000	50,000
EMS Supplies/Clinic	2,955	10,000	15,000
Propane	23,252	40,000	50,000
Utilities - Electrical	6,776	20,000	20,000
Stations & Shop	19,207	20,000	25,000
Capital			
Truck purchases	-	80,115	160,000
Firefighting/Equip.	-	295,000	100,000
Building and Improvements	48,753	500,000	1,000,000
Communications	-	70,000	70,000
Capital Projects and Contingencies	-	50,000	80,000
Total expenditures	1,090,841	2,562,927	3,096,031
Contingency/Tabor 3%	-	82,300	92,900
NET CHANGE IN FUND BALANCE	260,123	(330,675)	(1,230,292)
BEGINNING FUND BALANCE	1,623,706	1,883,829	1,635,454
ENDING FUND BALANCE	$ 1,883,829	$ 1,635,454	$ 404,981

JEFFERSON-COMO FIRE PROTECTION DISTRICT
BUDGET MESSAGE
JANUARY 1 THROUGH DECEMBER 31, 2025

THE DISTRICT

The District is a quasi-municipal corporation and political subdivision established pursuant to Article I of Title 32 of the Colorado Revised Statutes, as amended.

The District is located in Park County and provides the following services:

- Fire suppression
- Fire prevention
- Fire safety inspections
- Wildland firefighting
- Fire safety education
- Emergency extrication
- Mutual and auto-aid to neighboring fire departments
- Emergency Medical Responder/Basic Life Support

THE SYSTEM

The Board of Directors is responsible for the operation of and policies with respect to the District, in accordance with statutes and the Service Plan.

IMPORTANT FEATURES OF THE BUDGET

The Budget reflects revenue from property taxes, specific ownership taxes, and interest income. Expenses are generally limited to administration and operations.

Under Capital Expenditures, $1,410,000 has been budgeted for the purchase of a fire engine. Remaining items budgeted for under Capital Expenditure include building improvements, firefighting equipment, communications, and contingencies.

The District was successful in its May 8, 2018 election in which the electors allowed the District to increase its mill levy by 2.963 mills to a total of 13.000 mills. The District was also successful in its November 6, 2018 election in which the electors allowed the District to adjust its mill levy to offset reductions in its revenue resulting from reductions of the Residential Assessment Rate. The total mill levy certified is 13.000 mills, generating revenues of $1, 1,713,143. In addition, the District certified a mill levy of 0.049 mills for refunds/abatements which generates revenues of $6,576.

BUDGETARY BASIS OF ACCOUNTING

The budget for 2025 was prepared on a modified accrual basis of accounting. Revenues and expenditures recorded on a modified accrual basis.

The District's financial statement for 2025 will be audited in accordance with generally accepted accounting principles.

003 County Tax Entity Code DOLA LGID/SID 47009 /________

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners[1] of PARK COUNTY , Colorado.

On behalf of the JEFFERSON-COMO FIRE PROTECTION DISTRICT ,
(taxing entity)[A]

the BOARD OF DIRECTORS
(governing body)[B]

of the JEFFERSON-COMO FIRE PROTECTION DISTRICT
(local government)[C]

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS assessed valuation of: $ 131,780,264
(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: $ ________
(NET[G] assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
USE VALUE FROM FINAL CERTIFICATIN OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: **12/11/2024** for budget/fiscal year **2025** .
(not later than Dec. 15) (dd/mm/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	**LEVY**[2]		**REVENUE**[2]
1. General Operating Expenses[H]	13.000	mills	$ 1,713,143
2. **<Minus>** Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction[I]	< >	mills	$< >
SUBTOTAL FOR GENERAL OPERATING:	**13.000**	mills	$ 1,713,143
3. General Obligation Bonds and Interest[J]		mills	
4. Contractual Obligations[K]		mills	
5. Capital Expenditures[L]		mills	$
6. Refunds/Abatements[M]	0.049	mills	$ 6,576
7. Other[N] (specify): ________		mills	$
________		mills	$
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	**13.049**	**mills**	**$1,719,719**

Contact person: (print) Sue Blair, CRS of Colorado, LLC Daytime phone: 303-381-4968

Signed: */s/ Sue Blair* Title: CEO

[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 <u>three</u> decimal places and revenue must be calculated from the total *<u>NET assessed valuation</u>* (Line 4 of Form DLG57 on the County Assessor's *<u>final</u>* certification of valuation).

CERTIFICATION OF TAX LEVIES, continued
RIDGELINE VISTA METROPOLITAN DISTRICT

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 report all bond and contractual obligations.

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 1of 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.