

ESTES VALLEY FIRE PROTECTION DISTRICT

RESOLUTION 2024 - 05

**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 ESTES VALLEY FIRE PROTECTION DISTRICT FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2025 AND ENDING ON THE LAST DAY OF DECEMBER 2025.

WHEREAS, the District's Budget Officer submitted a proposed budget to the Board of Directors on December 04, 2024 for its consideration; and

WHEREAS, upon due and proper notice, posted and 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 04, 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 budgets remain in balance, as required by law;

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

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

GENERAL FUND	\$ 3,025,084
CAPITAL PROJECTS FUND	\$ 0
PENSION FUND	\$ 180,385

Section 2. That estimated revenues for each fund are as follows:

GENERAL FUND	
From unappropriated surpluses	\$ 0
From sources other than general property tax	\$ 2,005,482
From the general property tax levy	\$ 1,080,809
TOTAL	\$ 3,086,291

CAPITAL PROJECTS FUND

From unappropriated surpluses	\$	0
From sources other than general property tax	\$	0
From transfers from the General Fund	\$	0
From the general property tax levy	\$	0
TOTAL	\$	0

PENSION FUND

From unappropriated surpluses	\$	0
From sources other than general property tax	\$	217,605
From the general property tax levy	\$	0
TOTAL	\$	217,605

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 ESTES VALLEY FIRE PROTECTION DISTRICT FOR THE 2025 BUDGET YEAR.

WHEREAS, the Board of Directors of the Estes Valley Fire Protection District has adopted the District's annual budget in accordance with the Local Government Budget; 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 ESTES VALLEY 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	\$3,025,084
Capital Projects Fund	\$ 0
Pension Service Fund	\$ 180,385

ADOPTED: December 04, 2024

ESTES VALLEY FIRE PROTECTION DISTRICT

By 
President

ATTEST:


Secretary

**ESTES VALLEY FIRE PROTECTION DISTRICT
RESOLUTION 2024 - 06**

RESOLUTION TO SET MILL LEVIES

**A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2024 TO HELP DEFRAY
THE COSTS OF GOVERNMENT FOR THE ESTES VALLEY FIRE PROTECTION DISTRICT,
FOR THE 2025 BUDGET YEAR.**

WHEREAS, on December 04, 2024 the Board of Directors of the Estes Valley Fire Protection District adopted the District's annual budget in accordance with the Local Government Budget Law;

WHEREAS, the amount of money necessary to balance the District's budget for the General Fund and Capital Projects Fund is \$1,080,809.

WHEREAS, the valuation for assessment for the District as recently certified by the County Assessor(s) is \$522,382,044;

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

Section 1. That, for the purpose of meeting all general operating expenses of the District during the District's 2025 budget year, there is hereby levied a tax of 2.069 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the previous year (tax year 2024).

Section 2. That the District's Secretary is hereby authorized and directed to certify to the County Commissioners of Larimer County, Colorado, the mill levies for the District as hereinabove determined and set, and to execute such form or forms as may be required by the County Commissioners for such purposes; provided, however, that in the event that the final notice of assessed valuation will cause an adjustment to such mill levy in order to raise the amounts stated to balance the District's budget, the District's Budget Officer is authorized to make such adjustment based upon the final assessed valuations received from the County Assessor(s). In no event shall such adjustments result in any unauthorized non-voter approved increase in the mill levy.

ADOPTED: December 04, 2024.

ESTES VALLEY FIRE PROTECTION DISTRICT

By 
President

ATTEST:


Secretary

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Larimer County, Colorado.

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

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 522,382,044 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: \$ 522,382,044 (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

Submitted: 12/13/2024 for budget/fiscal year 2025
 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	2.069 mills	\$ 1,080,808.45
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	2.069 mills	\$ 1,080,808.45
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	2.069 mills	\$ 1,080,808.45

Contact person: Amanda Castle Phone: (970) 669-3611
 Signed: Amanda Kae Castle Title: District Accountant

Survey Question: Does the taxing entity have voter approval to adjust the general operating levy to account for changes to assessment rates? Yes No

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.



Management Budget Report

BOARD OF DIRECTORS
ESTES VALLEY FIRE PROTECTION DISTRICT

We have presented the accompanying forecasted budget of revenues, expenditures and fund balances for the year ending December 31, 2025, including the comparative information of the forecasted estimate for the year ending December 31, 2024 and the actual historic information for the year 2023.

These financial statements are designed for management purposes and are intended for those who are knowledgeable about these matters. We have not audited, reviewed or compiled the accompanying forecast and, accordingly, do not express an opinion or provide any assurance about whether the forecast is in accordance with accounting principles generally accepted in the United States of America. Substantially all the disclosures required by accounting principles generally accepted in the United States of America have been omitted. If the omitted disclosures were included in the forecast, they might influence the user's conclusions about the results of operations for the forecasted periods.

A handwritten signature in black ink that reads "Tracie L. Kaminski". The signature is written in a cursive style.

Pinnacle Consulting Group, Inc.
January 15, 2025

Offices Located in Loveland and Denver

Main office located at 550 W. Eisenhower Blvd., Loveland, CO 80537
(970)669-3611 (303)333-4380
www.PCGI.com

Serving our clients and community through excellent dependable service.

ESTES VALLEY FIRE PROTECTION DISTRICT				
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS				
GENERAL FUND				
	(a)	(b)	(c)	(d)
	2023	2024	2024	2025
	Audited	Adopted	Projected	Adopted
Revenues	Actual	Budget	Budget	Budget
Sales Tax - Town of Estes Park	\$ 1,279,907	\$ 1,323,852	\$ 1,167,847	\$ 1,290,280
Sales Tax - Ballot Issue 1A	-	-	189,884	392,716
Property Taxes	783,206	1,079,941	1,178,483	1,080,809
Specific Ownership Tax	56,316	80,996	67,616	81,061
Grants	650	90,000	234,303	90,000
Contributions & Donations	1,028	-	-	-
Plan Reviews & Inspections	31,535	40,000	36,629	31,535
Operational Permits	-	70,000	-	5,000
Impact Fees	42,975	100,000	40,692	60,000
Investment Income	37,022	20,000	39,312	37,022
Wildland Fire Reimbursement	-	-	2,571	-
Miscellaneous Revenue	1,036	60,000	44,044	-
Training Division	17,868	25,000	200	17,868
Capital Lease Proceeds	81,344	-	-	-
Total Revenues	\$ 2,332,889	\$ 2,889,788	\$ 3,001,582	\$ 3,086,291
Expenditures				
Overhead & Administration	\$ 986,200	\$ 1,064,777	\$ 889,109	\$ 1,232,088
Operations & Training	458,953	516,186	472,564	538,385
Support Services	221,507	497,969	507,594	508,857
Prevention	444,920	419,838	281,061	311,333
Grants & 1A	-	-	-	384,422
Capital	123,988	50,000	418,984	50,000
Total Operating Expenditures	\$ 2,235,567	\$ 2,548,770	\$ 2,569,312	\$ 3,025,084
Revenues over/(under) Expenditures	\$ 97,321	\$ 341,018	\$ 432,270	\$ 61,207
Beginning Fund Balance	1,321,784	1,413,555	1,419,105	1,639,894
Ending Fund Balance	\$ 1,419,105	\$ 1,754,573	\$ 1,851,375	\$ 1,701,101
Components of Ending Fund Balance				
Restricted - TABOR	\$ 69,987	\$ 86,694	\$ 69,987	\$ 92,589
Restricted - Impact Fees	252,935	81,328	293,627	353,627
Committed - LOSAP	2,050	2,050	2,050	2,050
Committed - Contracts	65,503	65,503	65,503	65,503
Reserved - Operations	500,000	600,000	600,000	600,000
Reserved - Capital	37,366	269,530	269,530	443,081
Non-Spendable	37,468	-	-	-
Unrestricted	453,796	649,468	550,678	144,252
	\$ 1,419,105	\$ 1,754,573	\$ 1,851,375	\$ 1,701,102

ESTES VALLEY FIRE PROTECTION DISTRICT				
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS - DETAIL				
	(a)	(b)	(c)	(d)
	2023	2024	2024	2025
	Audited	Adopted	Projected	Adopted
	Actual	Budget	Budget	Budget
Overhead & Administration				
Strategic Planning Implementation	\$ 61,326	\$ 37,500	\$ -	\$ 62,500
Grant Reimbursable	-	-	20,000	-
Professional Services/Fees	174,433	163,737	195,632	204,527
Salaries and Benefits	480,435	475,596	388,113	536,234
Insurance	76,607	103,532	92,973	124,776
Membership Dues & Subscription	10,197	12,833	12,354	16,649
Catering/Special Circumstance	12,056	18,650	15,333	20,650
Utilities	53,144	100,090	44,843	107,412
Data Processing Equipment	4,583	10,000	6,541	10,000
Miscellaneous Equipment	2,000	6,000	887	6,000
Member Benefits	111,420	131,840	111,658	138,340
Contingencies	-	5,000	774	5,000
Total Overhead & Admin Expenditures	\$ 986,200	\$ 1,064,777	\$ 889,109	\$ 1,232,088
Operations & Training				
Salaries and Benefits	\$ 327,688	\$ 332,682	\$ 325,965	\$ 336,831
Volunteer & Shift Program	65,175	70,000	81,623	82,000
Dispatching & Communications	21,490	24,353	24,464	26,753
Supplies - Consumables	1,506	3,350	1,283	3,500
Catering/Special Circumstances	4,282	5,000	6,188	5,000
Firefighter Recruitment	319	850	861	850
Member Dues/Subscription	5,774	5,781	5,962	5,781
Conferences	8,378	16,000	8,474	17,000
Internal Training	14,423	29,500	9,390	32,000
External Training	8,420	15,670	4,550	15,670
Supplies	1,497	3,000	3,804	3,000
Contingencies	-	10,000	-	10,000
Total Operations & Training Expenditures	\$ 458,953	\$ 516,186	\$ 472,564	\$ 538,385
Support Services				
Salaries and Benefits	\$ -	\$ 189,227	\$ 191,612	\$ 195,188
Facilities Maintenance	27,911	94,373	85,932	83,817
Equipment Maintenance	113,825	107,069	125,718	135,551
Equipment Acquisition	79,770	102,300	104,332	89,300
Contingencies	-	5,000	-	5,000
Total Support Services Expenditures	\$ 221,507	\$ 497,969	\$ 507,594	\$ 508,857
Prevention				
Salaries and Benefits	\$ 377,883	\$ 327,915	\$ 222,484	\$ 266,453
Member Dues/Subscription	3,738	5,550	3,378	6,507
Education	12,034	13,330	4,718	13,330
Prevention	50,365	63,042	50,482	15,042
Contingencies	900	10,000	-	10,000
Total Prevention Expenditures	\$ 444,920	\$ 419,838	\$ 281,061	\$ 311,333
Grants & 1A				
Salaries and Benefits	\$ -	\$ -	\$ -	\$ 301,922
Member Dues/Subscription	-	-	-	500
Education	-	-	-	2,500
Equipment Acquisition	-	-	-	10,500
Prevention	-	-	-	60,000
Data Processing Equipment	-	-	-	4,000
Contingencies	-	-	-	5,000
Total Grants & 1A Expenditures	\$ -	\$ -	\$ -	\$ 384,422
Capital				
Fleet Capital Expense	\$ 81,344	\$ -	\$ 409,849	\$ -
Lease Purchase Repayment	28,000	-	-	-
Buildings & Grounds Capital Expense	14,644	50,000	9,135	50,000
Total Capital Expenditures	\$ 123,988	\$ 50,000	\$ 418,984	\$ 50,000
Total Expenditures	\$ 2,235,567	\$ 2,548,770	\$ 2,569,312	\$ 3,025,084

ESTES VALLEY FIRE PROTECTION DISTRICT				
STATEMENT OF REVENUES & EXPENDITURES WITH BUDGETS				
VOLUNTEER FIRE PENSION TRUST				
	(a)	(b)	(c)	(d)
	2023	2024	2024	2025
	Audited	Adopted	Projected	Adopted
Revenues	Actual	Budget	Budget	Budget
Investment Income (loss)	\$ 137,167	\$ 90,000	\$ 164,015	\$ 115,000
EVFPD Contribution	54,000	54,000	54,000	54,000
State Participation Contribution	48,600	48,605	48,600	48,605
Total Revenues	\$ 239,767	\$ 192,605	\$ 266,615	\$ 217,605
Expenditures				
Actuarial Study	\$ 10,000	\$ 1,200	\$ -	\$ 1,200
Audit	-	2,500	-	2,500
Investment Fees	12,156	5,000	70,575	10,000
Miscellaneous	-	5,000	-	5,000
Retiree benefit Payments	155,015	163,500	157,215	158,085
Retiree Death Benefit	-	900	-	900
Contingency	-	2,700	-	2,700
Total Operating Expenditures	\$ 177,170	\$ 180,800	\$ 227,789	\$ 180,385
Revenues over/(under) Expenditures	\$ 62,596	\$ 11,805	\$ 38,825	\$ 37,220
Beginning Fund Balance	1,605,142	1,603,708	1,667,738	1,715,397
Ending Fund Balance	\$ 1,667,738	\$ 1,615,513	\$ 1,706,564	\$ 1,752,617

ESTES VALLEY FIRE PROTECTION DISTRICT
2025 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS

Services Provided

The Estes Valley Fire Protection District, a quasi-municipal corporation and political subdivision of the State of Colorado, was organized by order and decree of the District Court of Larimer County on November 17, 2009. The District was established to provide comprehensive fire protection and emergency medical services in the Town of Estes Park. The District protects a variety of areas, including suburban residential property, agricultural farms and open space, and mountain residences and forests.

The District also budgets for the Volunteer Pension Fund, a fiduciary fund, which is used to account for assets held by the District in the capacity of trustee for its volunteer firefighter's pension plan.

Revenues

Property Taxes

Property taxes are levied by the District's Board of Directors. The levy is based on assessed valuations determined by the County Assessor generally as of January 1 of each year. The levy is normally set by December 15 by certification to the County Commissioners to put the tax lien on the individual properties as of January 1 of the following year. The County Treasurer collects the determined taxes during the ensuing calendar year. The taxes are payable by April or, if in equal installments, at the taxpayer's election, in February and June. Delinquent taxpayers are notified in August and generally sales of the tax liens on delinquent properties are held in November or December. The County Treasurer remits the taxes collected monthly to the District.

Specific Ownership Taxes

Specific ownership taxes are set by the State and collected by the County Treasurer, primarily on vehicle licensing within the County as a whole. The specific ownership taxes are allocated by the County Treasurer to all taxing entities within the County. The budget assumes the District's share will be equal to approximately 7.5% of the property taxes collected.

Other Revenues

The District has budgeted for other sources of revenue such as Sales Tax, plan reviews & inspections, grants, contributions/donations, and training revenues.

Net Investment Income

Interest earned on the District's available funds has been estimated based on an average interest rate of approximately 4%.

Expenditures

Operations Expenditures

Operations expenditures include the estimated costs of services necessary to maintain the District's operations. Categories include workers' compensation, communications, PPE, training, fuel, equipment, medical, and supplies.

ESTES VALLEY FIRE PROTECTION DISTRICT
2025 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS

Administrative Expenditures

Administrative expenditures have been provided based on estimates of the District's Board of Directors and consultants and include the services necessary to maintain the District's administrative viability such as legal, accounting, managerial, insurance, meeting expense, and other administrative expenses.

County Treasurer's Fees

County Treasurer's fees have been computed at 2% of property tax collections.

Capital Outlay

The District anticipates minimal infrastructure improvements during 2025.

Reserves

Emergency Reserve

The District has provided for an Emergency Reserve fund equal to at least 3% of fiscal year spending for 2025, as defined under TABOR.

Operations Reserve

The District has provided for an Operations Reserve fund equal to \$600,000.

Capital Reserve

The District has also provided for a Capital Reserve fund equal to \$443,081.

Additional Reserves

Additionally, there are nominal amounts committed to LOSAP and contracts as well as a small unrestricted amount.

Volunteer Pension Fund

Revenues

The revenue for the volunteer pension fund consists primarily of a contribution from the District and from the State of Colorado. The remaining revenues are from interest and unrealized and realized gains.

Expenses

The expenses in the volunteer pension fund include pension benefits paid out to volunteers and administration fees.



ESTES VALLEY FIRE PROTECTION DISTRICT

PREVENT PREPARE PERFORM

December 18, 2024

To: Citizens of the Estes Valley

From: Paul Capo, Fire Chief

To the Residents and Guest of the Estes Valley,

I am excited to share with you how the Estes Valley Fire Protection District accomplishes our mission that includes, “providing the residents and guests of the Estes Valley with superior fire prevention, fire protection, and emergency services in a safe and efficient manner”. The Board of Directors, Staff, and Volunteers of our agency are committed to that mission in all things that we do and have spent 2024 continuing to advance our mission.

In our Operation Division, we have continued to support and grow our volunteer organization. Our 40+ volunteers serve selflessly to serve the community on all emergency calls including but not limited to; structure fires, wildland fires, emergency medical calls, ice rescues, swift water rescues, search and rescues, gas leaks, motor vehicle accidents, ... Your volunteer firefighters put in countless hours of training and responded to over 700 calls for service in 2024. We completed our eighth regional fire academy that provides state certified training to our volunteers as well as our neighboring agencies.

Within our Support Services Division, we have seen an increase in the number of requests received for the Prevention Division and their services addressing Community Risk Reduction. Many residents are requesting that their properties be evaluated for wildfire risk and are looking for mitigation recommendations from our new wildland mitigation educator, Logan Lasley. We will continue to work towards implementing the 2022 Community Wildfire Protection Plan and educating our community on their role in this implementation. We work closely with the Town of Estes Park Community Development staff as well as the Building Safety staff to ensure that new development within our community is designed to be code compliant with the 2021 International Fire Code. We also work closely with our local businesses, including our short-term rentals, to assist them with operating their businesses in a safe manner.

In 2024 I became your Fire Chief and couldn't be more honored to serve you. The Estes Valley Fire Protection District is continually seeking innovative ways to better serve the citizens and visitors of the Estes Valley. I thank you for your continued support and please stop by the firehouse and say hello.

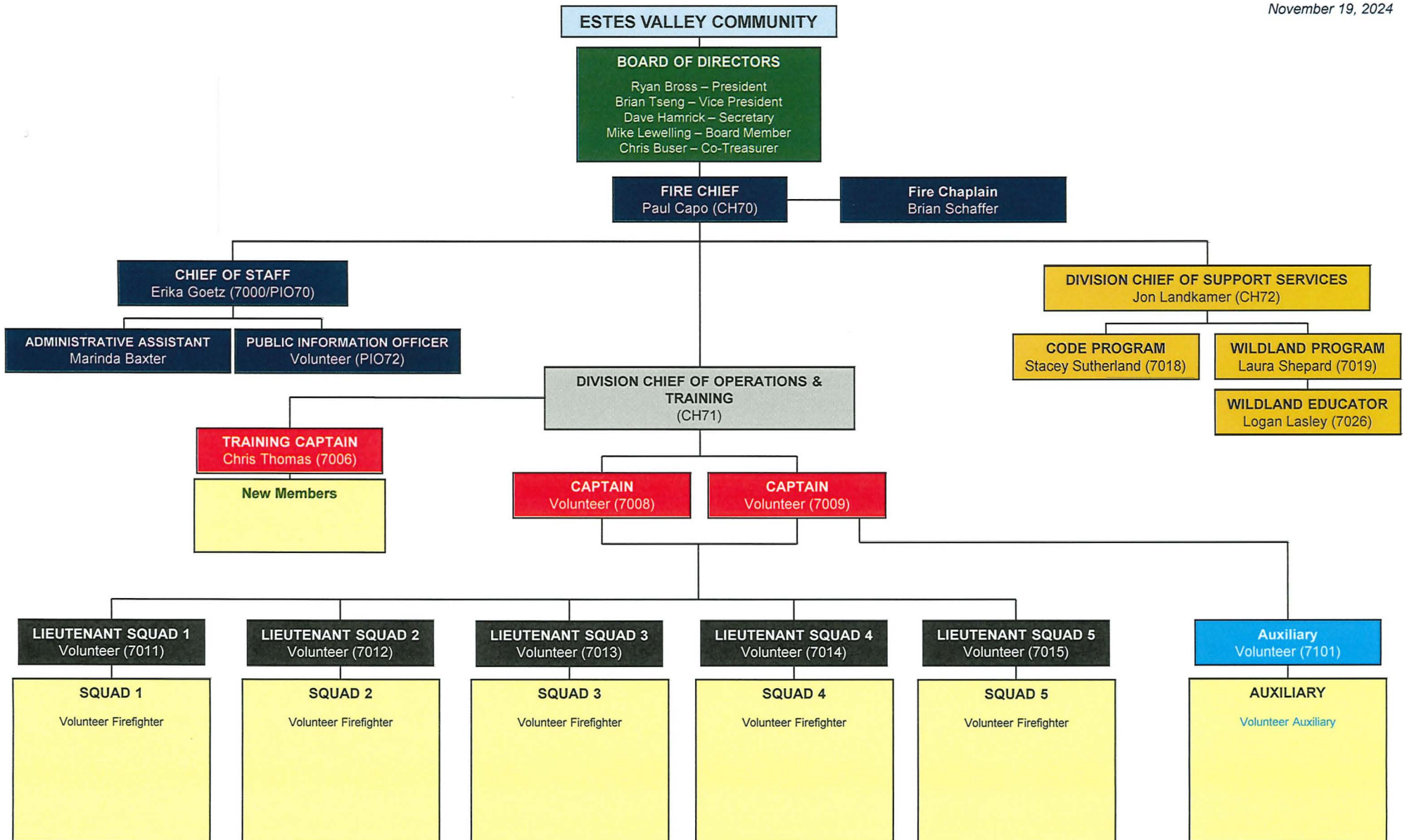
Respectfully,

Paul Capo

Paul Capo
Fire Chief
Estes Valley Fire Protection District

Serving the Residents and Visitors of the Estes Valley with Superior Fire and Safety Services

901 N. SAINT VRAIN AVE. ESTES PARK CO 80517 970-577-0900 FAX 970-577-0923



CERTIFICATION OF VALUATION BY LARIMER COUNTY ASSESSOR

Name of Jurisdiction: 029 - ESTES VALLEY FIRE PROTECTION DISTRICT

IN LARIMER COUNTY ON 11/22/2024

New Entity: No

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS (5.5% LIMIT) ONLY

IN ACCORDANCE WITH 39-5-121(2)(a) AND 39-5-128(1),C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2024 IN LARIMER COUNTY, COLORADO

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$521,962,677
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: *	\$522,382,044
3. LESS TIF DISTRICT INCREMENT, IF ANY:	\$0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$522,382,044
5. NEW CONSTRUCTION: **	\$4,025,915
6. INCREASED PRODUCTION OF PRODUCING MINES: #	\$0
7. ANNEXATIONS/INCLUSIONS:	\$0
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: #	\$0
9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b) C.R.S.): ##	\$0
10. TAXES COLLECTED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a) C.R.S.):	\$0.98
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a) C.R.S.) and (39-10-114(1)(a)(I)(B) C.R.S.):	\$3,405.35

* This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec.20(8)(b), Colo.

** New construction is defined as: Taxable real property structures and the personal property connected with the structure.

Jurisdiction must submit respective certifications (Forms DLG 52 AND 52A) to the Division of Local Government in order for the values to be treated as growth in the limit calculation.

Jurisdiction must apply (Forms DLG 52B) to the Division of Local Government before the value can be treated as growth in the limit calculation.

USE FOR 'TABOR' LOCAL GROWTH CALCULATIONS ONLY

IN ACCORDANCE WITH THE PROVISION OF ARTICLE X, SECTION 20, COLO CONST, AND 39-5-121(2)(b),C.R.S. THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2024 IN LARIMER COUNTY, COLORADO ON AUGUST 25, 2024

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: @	\$5,736,887,820
ADDITIONS TO TAXABLE REAL PROPERTY:	
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: !	\$44,702,665
3. ANNEXATIONS/INCLUSIONS:	\$0
4. INCREASED MINING PRODUCTION: %	\$0
5. PREVIOUSLY EXEMPT PROPERTY:	\$680,200
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	\$0
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT:	\$0
<small>(If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.)</small>	
DELETIONS FROM TAXABLE REAL PROPERTY:	
8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	\$0
9. DISCONNECTIONS/EXCLUSION:	\$0
10. PREVIOUSLY TAXABLE PROPERTY:	\$550,100

@ This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property.

! Construction is defined as newly constructed taxable real property structures.

% Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1),C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS: 1. TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY:----->	\$0
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NOTE: All levies must be Certified to the Board of County Commissioners NO LATER THAN DECEMBER 15, 2024

IN ACCORDANCE WITH 39-5-128(1.5)C.R.S. THE ASSESSOR PROVIDES: HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): **	\$1,330,636
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** The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119 f(3). C.R.S.