

# EVERGREEN FIRE PROTECTION DISTRICT



## 2024 BUDGET

# Evergreen Fire Protection District 2024 Budget

The Evergreen Fire Protection District 2024 budget utilizes specific budgeting strategies to ensure financial responsibility and soundness. The District's budgeting strategies, checks and balances for fiscal responsibility, and some technical aspects of the budget are outlined below.

## Budgeting Strategy

The District's budget strategy directly correlates with its short and long term planning.

Short term planning needs are identified through the day-to-day management of the organization. The management team meets on a regular basis to discuss the needs of each division and identify internal and external service issues that need attention. The issues that need financial attention are then marked for review for the next year's budget. If necessary, a plan is put in place to accommodate those needs in the current year. In an effort to ensure the District's long-term financial health and to meet the expanding needs of the organization, the District has created three Capital Reserves. These reserves are used to accumulate the money necessary to meet the District's current and future capital funding needs. The District is committed to funding these accounts at their appropriate levels prior to establishing the overall operating budget when possible. In the 2024 budget, 14.6% of the total General Fund revenue is allocated between these three reserves.

Strategic Capital: This reserve was created to fund various capital projects within the District that fall outside the scope of the normal operating and capital replacement budgets. This allows the District to accumulate funds over a period of time (typically less than five years) to finance large capital projects. Projected reserve balance as of December 31, 2024: \$2,010,905.

Apparatus Replacement: This reserve was created for the purpose of enabling the District to finance the replacement of vehicles and firefighting apparatus based on the practical life expectancy of the asset. Projected reserve balance as of December 31, 2024: \$2,523,708.

Station 1: This reserve was created to fund the future replacement of Station 1 at 4751 Highway 73. Projected reserve balance as of December 31, 2024: \$6,540,394

## Fiscal Responsibility

The District will receive approximately 81% of the total funding for Fire/ Rescue services from property and specific ownership taxes in 2024. The District has several checks and balances in place to ensure fiscal responsibility. For example:

Monthly Variance Reports: Each division head is asked to review the division's actual spending vs. budget for the month and year-to-date. This process allows each division head to review all transactions within the division budget to ensure expenses are recorded correctly and that budget overages are examined and communicated in a timely manner.

Review of Recurring Costs: Recurring costs will be periodically re-evaluated to ensure that the District is getting the best possible rates.

Spending Authority: Expenses over \$10,000 require formal approval by the Board of Directors. This allows the District to have greater control over large expenditures and ensures compliance with the budget.

Market Studies on Compensation: The District performs a Market Study for each position within the District every three years to ensure that the salaries are appropriate and competitive.

Performance-Based Raises: The District utilizes a system of performance-based raises determined by each employee's evaluation and performance review. The Chief must approve all performance-based salary and wage increases.

Employee Benefits: The District re-evaluates its benefit package annually to assure that it is competitive and cost effective for the District. For 2024 the District is in its ninth year of an agreement with the Colorado Employer Benefit Trust which provides health insurance as part of a cooperative arrangement with other Special District Association members. The benefit package includes life insurance, a pension plan and health insurance with optional dental and vision plans. In addition the District provides access to several Employee Assistance Programs.

## **Technical Aspects of the Budget**

The Evergreen Fire Protection District maintains its financial records using governmental fund accounting. The focus of governmental fund accounting is the short-term inflow and outflow of spendable funds. However, the District also maintains long-term capital and debt projections for sound long-term decision-making, allocating planned savings to meet these projections.

## **Funds**

Each major area of the District has its own fund and budget. Below is a list of all five funds that currently make up the Evergreen Fire Protection District.

General Fund: This fund is used to account for the main operating expenses of the District, which are emergency medical services, fire protection services and administrative costs. This includes but is not limited to 911 dispatch costs, fire equipment and personal protective equipment, training, communication tools, administrative staff, station maintenance expenses, ambulance crews, ambulance maintenance, billing and collections and ambulance supplies and training. The Budget for the General Fund is divided into the following sections:

- *Payroll and Benefits:* Salaries, wages, benefits, payroll taxes, Worker's Compensation, and pension expenses (both paid and volunteer).
- *Commodities and Supplies:* Tangible items for the operation of the District such as office supplies, maintenance and repair parts, firefighting and EMS equipment, uniforms, books and manuals, and fuel.
- *Contractual Services:* Legal services, auditing, and other professional fees.
- *Other Operating Expenses:* Services required for the operation of the District such as postage, janitorial services, internet fees, telephone service, utilities, insurance, and travel expenses.
- *Capital Expenses:* These are capital expenses such as equipment, tools, hardware, software, vehicles, furniture and buildings needed to support the operations of the District.

Debt Service Fund: The purpose of this fund is to account for the resources accumulated and payments made for principal and interest on a current bond issue. The district bond was paid off in 2023.

Fiduciary Fund: The purpose of this fund is to account for the income and expenses related to the Jefferson County Mountain Area Radio System (JCMARS): This fund was created to support a multi-agency radio system for mutual aid incidents. Evergreen Fire/Rescue collects annually both capital replacement and annual maintenance funds from the contributing member fire departments and manages the funds to support the radio system.

### **Determining the General Fund Operating Budget**

The budgeting process starts with projecting revenues. Jefferson County and Clear Creek County provide the District with a preliminary assessment of valuation for the coming year in August, which is used to estimate property taxes. The District considers market conditions and historical data to project other revenues such as ambulance billings and interest income.

The next step in the process is the preparation of a preliminary budget by the management staff of each division. These preliminary budgets are totaled and compared to projected revenues to determine the fiscal viability of the division budgets. Meetings are then held with each Division Manager and the Fire Chief. This collaborative effort results in finalizing the division budgets and balancing the overall General Fund budget.

2024 Budget Overview – The District anticipates total General Fund revenues of \$10,846,965, which is approximately 13% above what was budgeted in 2023. The budgeted total General Fund operating expenditures of \$9,214,272 are an increase of 2.5% from the 2023 budget. Additionally, the District expects to spend \$1,600,000 on capital expenditures funded from the Capital Reserves.

The 2024 budget reflects the following highlights:

Fire Operations: The 2024 budget shows an increase of \$215,869. This increase is related to the realignment of expenses in order to better reflect the operational costs of the division. For example, the cost of fire operations equipment fuel has been relocated to this divisions budget. The Fire Operations Budget is under the management of the Fire Operations Division Chief.

Fire Prevention: The Fire Prevention budget for 2024 shows an increase of \$120,468 from 2023. This reflects the realignment of expenses to better reflect the operational costs of the division. Additionally, the division is once again fully staffed with personnel. Prevention Budget is under the management of the Fire Marshal.

Wildland: The 2024 Wildland budget is under the management of the Fire Chief. The budget shows an increase of \$284,133 due to increased staffing and the relocation of expenses related to the operational expenses of the division. For example, the cost of fuel for the vehicles and apparatus of the division, and the tools used to conduct mitigation work.

Administration: The Administration budget for 2024 shows an increase of \$69,799 from 2023. This reflects changes in operating expenses associated with the distribution of expenses to each division for physicals/immunizations, new employee expenses, and postage or shipping expenses,

and other operating expenses. New expense items include the planned addition of HRIS software under Tech Support and leadership training for staff under Professional Services. In all divisions the seminar and training lines have been combined under one general ledger code. There are no scheduled elections in 2024. The Fire Chief manages the Administration budget.

Facility Maintenance: The 2024 budget for Facility Maintenance shows an increase of \$84,796. This is primarily due to increases in the cost of janitorial services, other contract services, and planned tools/capital equipment purchases. The Facility Maintenance budget is under the management of the Fleet and Facilities Manager.

Vehicle Maintenance: The 2024 budget shows a decrease of \$42,671 from 2023 due primarily to a decrease in tools and equipment costs. The expenses previously associated with fuel for the EMS, Wildland, and Fire Operations divisions have been allocated to those division budgets. The Vehicle Maintenance budget is under the management of the Fleet Manager.

EMS Budget: The EMS budget for 2024 shows a decrease of \$535,041 from 2023. The division expenses decreased primarily due to the removal of contractual allowances as a line item. Additionally, expenses for fuel, physicals, and immunizations have been allocated to this division. The EMS budget is under the management of the EMS Division Chief.

Rental Property: In 2024, the District will continue to rent property that it owns at 28648 Buffalo Park Road and at 5071 Highway 73. Planning continues for the future construction project on these properties. Until that occurs, the tenants will continue to occupy the buildings and this budget will reflect the revenue from the properties and the expenses of management and maintenance.

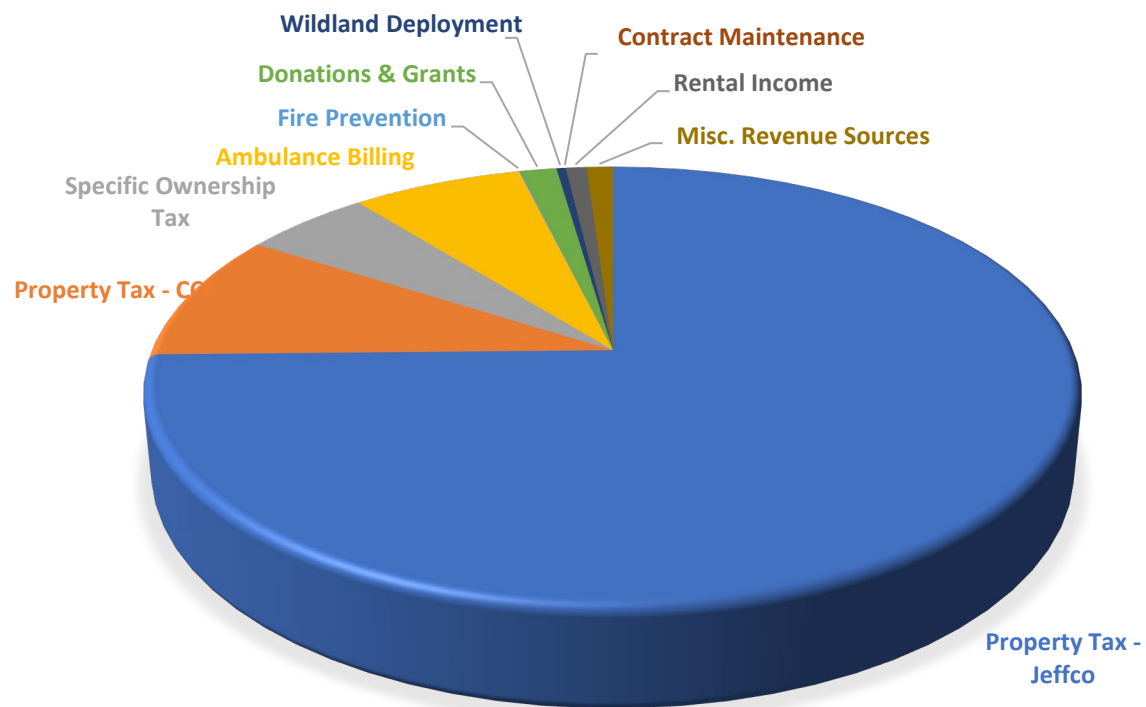
JCMARS: The Jefferson County Mountain Area Radio System consortium houses its member deposits with the Evergreen Fire Protection District. Each member agency deposits an agreed upon amount annually which is then used to pay for parts and maintenance of the joint radio system.

The final Certification of Assessed Values from the Counties reflected increases in assessed valuation of \$138,105,371 or approximately 25.50% in Jefferson County, and \$9,238,520 or approximately 12.19% in Clear Creek County for 2024 compared to 2023.

Sincerely,

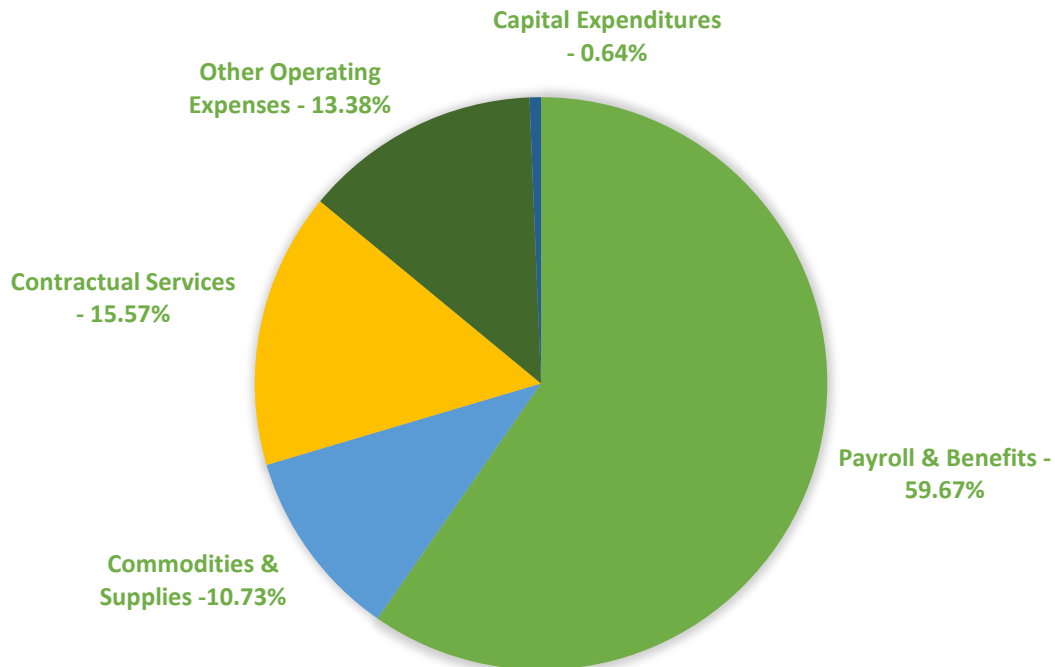
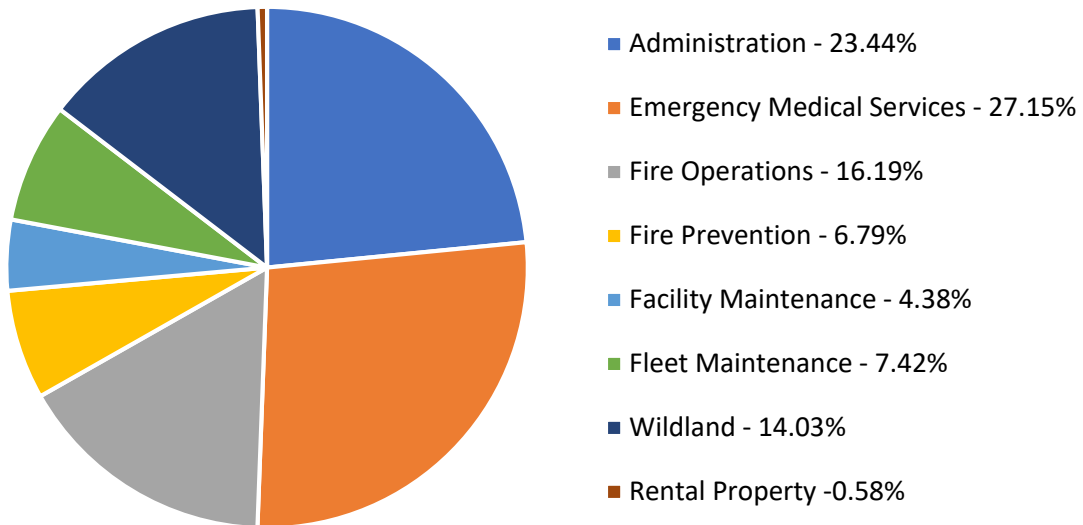
A handwritten signature in black ink, appearing to read 'Mike Weege', with a stylized, cursive script.

Fire Chief Mike Weege  
Evergreen Fire/Rescue



**2024 REVENUE**

## 2024 EXPENDITURES BY DIVISION



## 2024 OPERATING EXPENSES

# Evergreen Fire Protection District

## General Fund Budget Summary

	2022 Audited Actual	2023 Adopted Budget	2023 Estimated Actual	08/31/2023 Actual	2024 Proposed Budget
<b>BEGINNING FUND BALANCE</b>	<b>240,238</b>	<b>601,054</b>	<b>730,153</b>	<b>730,153</b>	<b>929,469</b>
<b>REVENUE</b>					
Total General Fund Revenue	10,090,014	9,594,267	10,378,051	8,872,299	10,846,965
<b>EXPENDITURES</b>					
<b>Operating- By Division</b>					
Fire Operations Expenditures	1,164,663	1,276,315	994,960	494,863	1,492,184
Fire Prevention Expenditures	450,964	505,360	442,512	267,156	625,828
Wildland Mitigation Expenditures	237,376	1,008,974	1,026,296	731,799	1,293,107
Administration Expenditures	1,996,653	2,090,389	1,999,243	1,578,554	2,160,188
Facilities Expenditures	378,689	319,148	321,378	185,642	403,944
Vehicles, Equip & Station Maint.	645,314	726,770	674,717	432,896	684,099
Emergency Medical Services	2,901,631	3,036,342	3,354,166	2,011,225	2,501,301
Mountain Market	20,696	30,788	51,747	23,317	53,621
<b>Total Expenditures By Division</b>	<b>7,795,986</b>	<b>8,994,086</b>	<b>8,865,019</b>	<b>5,725,452</b>	<b>9,214,272</b>
<b>Operating Surplus/(Deficit)</b>	<b>2,294,028</b>	<b>600,181</b>	<b>1,513,032</b>	<b>3,146,847</b>	<b>1,632,693</b>
<b>RESERVE FUNDS</b>					
Apparatus Replacement Reserve	523,451	410,000	910,000	500,000	1,300,000
Strategic Capital Reserve	306,896	325,000	325,000	325,000	300,000
Station 1 Reserve	955,693	-	-	-	-
TABOR Reserve	18,073	(1,053)	78,717	-	14,067
<b>Total Reserve Transfers</b>	<b>1,804,113</b>	<b>733,947</b>	<b>1,313,717</b>	<b>825,000</b>	<b>1,614,067</b>
<b>Net Surplus/(Deficit)</b>	<b>489,915</b>	<b>(133,766)</b>	<b>199,316</b>	<b>2,321,847</b>	<b>18,625</b>
<b>ENDING FUND BALANCE</b>	<b>730,153</b>	<b>467,288</b>	<b>929,469</b>	<b>3,052,000</b>	<b>948,094</b>
<b>Assessed Valuation</b>					
Jefferson County	554,677,276	542,976,506	542,976,506	542,976,506	681,437,861
Clear Creek County	80,770,920	76,170,090	76,170,090	76,170,090	85,453,610
Total Assessed Valuation	635,448,196	619,146,596	619,146,596	619,146,596	766,891,471
<b>Mill Levy</b>					
General Operating	11.187	11.441	11.441	11.441	11.441
Refunds/Abatements	0.048	0.048	0.048	0.048	0.018
General Obligation Bonds	1.023	0.918	0.918	0.918	-
Total Mill Levy	12.258	12.407	12.407	12.407	11.459



# Evergreen Fire Protection District

## General Fund Operating Budget Detail

	2022 Audited Actual	2023 Adopted Budget	2023 Estimated Actual	8/31/2023 Actual	2024 Proposed Budget
<b>BEGINNING FUND BALANCE</b>	<b>240,238</b>	<b>601,054</b>	<b>730,153</b>	<b>730,153</b>	<b>929,469</b>
<b>REVENUE</b>					
4000 Ambulance Billing	1,834,255	1,450,000	760,000	1,337,614	725,000
4005 Property Tax - Jeffco	6,185,149	6,212,194	6,212,194	5,426,987	7,796,331
4010 Property Tax - CCC	904,046	871,462	871,462	861,133	977,675
4111 Specific Ownership Tax - Jeffco	466,805	434,854	490,737	327,158	467,780
4112 Specific Ownership Tax - CCC	73,897	52,288	78,005	52,003	73,326
4151 Abatement Refund - Jeffco	26,559	26,063	26,063	25,765	12,266
4152 Abatement Refund - CCC	3,879	3,656	3,656	3,613	1,538
4315 Rental Income	96,544	87,000	87,000	57,880	87,000
4320 CPR Class Income	3,301	4,000	4,000	1,406	4,000
4322 Fire Prevention	37,825	7,000	23,000	15,004	7,000
4340 Wildland Deployment	21,474	32,500	729,164	77,811	38,800
4350 MVA Revenue	1,900	4,500	4,650	4,650	4,500
4510 Donations	26,510	2,000	2,000	1,817	-
4520 Grant Revenue	1,700	246,000	219,880	14,879	152,100
4520 Grants - Walmart	-	1,000	-	-	-
4610 Interest- Property Tax - Jeffco	12,083	-	13,328	8,885	7,500
4620 Interest- Property Tax - CCC	1,442	-	1,862	1,241	1,000
4630 Portfolio Interest Income	189,438	150	500,150	394,328	400,150
4850 Other	42,892	1,000	255,000	246,145	-
4880 Vehicle/Maintenance Income	74,023	75,000	10,000	10,000	10,000
4952 State Pension Contribution	80,000	80,000	80,000	-	80,000
4855 Energy Credit Reimbursement	6,292	3,600	5,900	3,979	1,000
<b>Total Revenue</b>	<b>10,090,014</b>	<b>9,594,267</b>	<b>10,378,051</b>	<b>8,872,299</b>	<b>10,846,965</b>
<b>EXPENDITURES</b>					
<b>Payroll &amp; Benefits</b>					
5110 Salaries & Wages	2,394,150	3,130,118	2,930,489	1,916,034	3,562,666
5210 Employee Benefits	420,119	585,044	459,265	357,818	670,403
5215 Flex Account Admin Fee	2,627	2,697	2,697	1,807	2,592
5250 Worker's Comp	84,385	110,298	117,438	54,467	104,353
5310 Employer Payroll Taxes	174,133	248,843	232,974	157,544	283,231
5610 Paid Pension	163,683	235,226	200,312	114,040	315,347
5630 Volunteer Pension	355,001	355,000	355,000	183,334	355,000
5632 Call Credits	175,000	205,000	205,000	-	205,000
<b>Total Payroll &amp; Benefits</b>	<b>3,769,098</b>	<b>4,872,226</b>	<b>4,503,175</b>	<b>2,785,044</b>	<b>5,498,592</b>
<b>Commodities and Supplies</b>					
5710 Clothing & Uniforms	18,741	39,080	18,351	12,091	52,058
5712 Personal Protection Equipment	179,673	137,147	84,797	63,092	205,765
6210 Office Supplies	11,699	11,000	11,000	8,654	12,000
6230 Volunteer Uniform/Stores	6,863	12,200	12,153	7,853	19,550
6310 Fire Equipment	24,037	32,500	13,959	9,626	56,140
6340 Ambulance Supplies	59,308	58,300	41,000	36,980	60,000
6360 Fire Extinguisher	5,438	4,500	6,250	-	6,750
6380 Misc. Operating Supplies	2,549	3,800	3,984	3,978	3,000
6920 Subscriptions	585	800	1,267	1,057	1,400
6926 Books and Manuals	11,588	13,600	6,774	5,354	13,600

**Commodities and Supplies Continued**

7135	Equipment Lease	4,421	4,350	4,260	2,376	4,300
7210	Equipment Repair/Maintenance	-	-	4,500	-	5,550
7212	Equip & Computer Repair/Maintenance	538	1,000	750	99	1,000
7220	Tools and Equipment- Non Capital	149,863	99,650	97,741	41,885	180,645
7222	SCBA Supplies	8,606	10,550	7,000	3,965	17,150
7223	Gas Monitors	6,423	1,000	2,000	1,171	1,000
7312	Apparatus Maintenance / Repair	70,818	82,330	82,500	47,650	85,380
7313	Appratus Maintenance/Repair-EMS	70,464	46,600	40,000	23,165	56,650
7315	Apparatus Maintenance/Repair - Wildland	5,765	24,000	24,000	11,599	23,400
7316	Gas/Oil/Diesel	44,584	40,000	37,000	21,614	15,000
7317	Gas/Oil/Diesel - EMS	32,495	25,000	25,000	16,249	36,000
7318	Gas/Oil/Diesel - Wildland	5,731	10,000	7,000	3,333	9,900
7319	Gas/Oil/Diesel - Ops	-	-	-	-	18,000
7321	Wildland Equipment	24,430	19,550	7,500	5,515	25,500
7322	Rescue Equipment	49,781	18,800	4,000	2,277	17,050
7323	Haz Mat Equipment	-	500	200	162	1,000
7610	Printing & Copying	24	500	100	-	1,000
7710	Station Maintenance/Repair	39,936	17,900	44,640	20,257	29,550
7711	Parking Lot Maintenance & Repairs	15,753	250	-	-	11,150
7712	Maintenance Supplies	7,058	10,700	4,750	2,943	8,350
7713	Station Waste Removal	7,269	10,650	7,950	2,880	7,350
7714	Special Projects/ Unexpected Expenses	8,461	2,400	2,270	2,270	3,800
<b>Total Commodities and Supplies</b>		<b>872,901</b>	<b>738,657</b>	<b>602,696</b>	<b>358,097</b>	<b>988,988</b>

**Contractual Services**

6042	Credit Card Fees	2,756	3,000	3,000	790	4,000
6810	Contract Services	69,438	59,350	52,744	42,035	90,700
6820	Professional Fees	245,333	378,100	353,724	353,724	564,600
6830	Legal Fees	125,692	50,000	75,070	47,448	60,000
6850	Tech Support	71,837	97,124	96,280	77,567	151,670
6870	Contract Maintenance	22,454	25,000	15,000	10,584	15,000
7160	Audit Services	12,185	13,500	13,200	13,200	15,000
7325	Wildland Deployment	-	10,000	93,571	59,048	15,000
7330	Dispatch Services	518,711	518,750	518,711	389,033	518,750
<b>Total Contractual Services</b>		<b>1,068,406</b>	<b>1,154,824</b>	<b>1,221,300</b>	<b>993,429</b>	<b>1,434,720</b>

**Other Operating Expenses**

5254	Contractual Allowance	805,466	650,000	900,000	569,000	-
5720	Gym Memberships	2,892	4,000	3,000	1,398	5,000
5730	Physicals/Immunizations	61,455	54,600	38,963	24,578	26,600
5810	New Employee	4,071	6,000	4,000	3,200	10,500
5820	Training	49,066	94,150	57,400	42,128	136,670
5822	CPR Class	14,609	18,000	19,500	19,500	9,000
5840	Test Pit	172	375	250	210	350
5850	Recruitment	12,197	26,300	12,174	5,674	39,800
5860	Grant Expense	783	289,000	218,100	216,100	70,500
6010	Treasurer Fees - Jeffco	91,230	93,461	93,461	92,619	116,945
6020	Treasurer Fees - CCC	27,218	27,122	27,122	25,969	29,330
6040	Bank & CC Fees	30	500	100	30	30
6370	Website	2,500	2,500	2,500	2,500	2,500
6420	Liability/Apparatus Ins.	126,251	135,000	135,000	116,752	175,000
6615	Election	38,368	40,000	2,000	1,934	-
6710	Seminar	16,302	28,200	10,000	12,086	-
6720	Meals	24,196	25,662	19,350	11,389	41,350
6730	Staff Volunteer Functions	22,645	44,500	44,000	26,331	38,500
6780	Travel	23,048	34,325	21,800	11,716	50,320
6782	Mileage	179	500	500	401	-

**Other Operating Expenses Continued**

6910 Dues	16,331	17,365	14,965	12,686	17,440
6925 Donation Expense	26,761	3,000	5,300	2,000	3,100
6930 Ambulance Service Refunds	1,455	8,000	8,000	8,000	8,000
6990 Misc Board Expense	3,137	5,000	1,000	918	5,000
6992 Bad Debt Expense	338,322	185,000	510,000	100,000	-
6993 Collection Agency Allow/Fee	-	500	500	500	500
7125 Management Fees	8,971	9,500	9,500	4,380	9,500
7190 Miscellaneous Other Operating	23,778	10,000	12,780	8,699	20,500
7210 Tools and Equipment- Non Capital	9,719	8,250	6,500	753	-
7314 Towing	320	2,500	150	51	2,000
7380 Tower Lease	16,825	25,750	25,750	15,609	25,000
7382 Tower Maintenance	52,516	66,535	73,650	66,000	90,650
7386 Radio Maintenance	13,730	10,000	5,000	3,363	10,000
7387 JCMARS Radio Maint	11,144	-	-	-	-
7390 Repairs & Maintenance	750	6,481	6,481	946	6,481
7420 Telephone	17,824	18,000	18,000	12,828	20,000
7430 Cell Phone	24,933	28,000	28,000	21,089	35,000
7440 Internet	10,573	12,000	12,580	6,964	13,200
7510 Postage & Delivery	564	1,000	1,500	1,299	1,950
7720 Janitorial Support	12,283	18,371	17,135	6,670	23,971
7721 Janitorial Supplies	3,003	4,700	3,800	1,456	3,820
7730 Trash Services	17,782	15,825	12,201	8,383	15,725
7735 Landscaping & Groundskeeping	(100)	2,500	2,500	-	2,500
7740 Snow Removal	3,300	2,775	2,775	500	2,775
7780 Security	-	500	500	-	500
7810 Utilities	99,757	75,667	95,000	72,007	105,000
7815 Parking Lot	-	7,647	7,647	-	7,647
7820 Water & Sewer	10,063	13,968	13,968	5,794	13,968
7910 Fire Prevention Activities	-	350	350	-	350
7911 Fire Education	-	1,500	1,000	877	12,000
7912 Promotion	10,347	13,500	5,620	3,588	16,000
7913 Safety Day	-	6,000	5,500	2,559	8,000

**Total Other Operating Expenses**

<b>2,056,766</b>	<b>2,154,379</b>	<b>2,516,872</b>	<b>1,551,432</b>	<b>1,232,972</b>
------------------	------------------	------------------	------------------	------------------

**Capital Expenditures**

7214 Capital Software	-	-	-	-	-
7300 Capital Building Improvements	24,980	25,000	20,975	-	46,000
7320 Capital Vehicle Improvements	-	-	-	-	-
7326 Capital Tools & Equipment	3,835	49,000	-	37,451	13,000

**Total Capital Expenditures**

<b>28,815</b>	<b>74,000</b>	<b>20,975</b>	<b>37,451</b>	<b>59,000</b>
---------------	---------------	---------------	---------------	---------------

**Total Operating Expenses**

<b>7,795,986</b>	<b>8,994,086</b>	<b>8,865,019</b>	<b>5,725,452</b>	<b>9,214,272</b>
------------------	------------------	------------------	------------------	------------------

**Operating Surplus/(Deficit)**

<b>2,294,028</b>	<b>600,181</b>	<b>1,513,032</b>	<b>3,146,847</b>	<b>1,632,693</b>
------------------	----------------	------------------	------------------	------------------

**RESERVE FUNDS**

Apparatus Replacement	523,451	410,000	910,000	500,000	1,300,000
Strategic Capital	306,896	325,000	325,000	325,000	300,000
Station 1	955,693	-	-	-	-
TABOR Reserve	18,073	(1,053)	78,717	-	14,067

**Total Transfer to Reserves**

<b>1,804,113</b>	<b>733,947</b>	<b>1,313,717</b>	<b>825,000</b>	<b>1,614,067</b>
------------------	----------------	------------------	----------------	------------------

**Net Surplus/(Deficit)**

<b>489,915</b>	<b>(133,766)</b>	<b>199,316</b>	<b>2,321,847</b>	<b>18,625</b>
----------------	------------------	----------------	------------------	---------------

**ENDING FUND BALANCE**

<b>730,153</b>	<b>467,288</b>	<b>929,469</b>	<b>3,052,000</b>	<b>948,094</b>
----------------	----------------	----------------	------------------	----------------

# Evergreen Fire Protection District

## General Fund by Division - Fire Operations - 125

	2022 Audited Actual	2023 Adopted Budget	2023 Estimated Actual	08/31/2023 Actual	2024 Proposed Budget
<b>BEGINNING FUND BALANCE</b>	-	-	-	-	-
<b>REVENUE</b>					
4005 Jeffco Property Tax	-	-	1,044,891	1,033,147	1,250,828
4010 CCC Property Tax	-	-	146,580	144,884	156,856
4350 MVA Revenue	1,900	4,500	4,650	4,650	4,500
4510 Donations	500	-	-	-	-
4850 Other Revenue	1,659	-	5,000	4,857	-
4952 State Pension Contributions	80,000	80,000	80,000	-	80,000
<b>Total Revenue</b>	<b>84,059</b>	<b>84,500</b>	<b>1,281,121</b>	<b>1,187,538</b>	<b>1,492,184</b>
<b>EXPENDITURES</b>					
<b>Payroll and Benefits</b>					
5110 Salaries & Wages	188,777	242,517	184,291	150,625	261,575
5210 Employee Benefits Expense	35,130	46,483	28,452	15,905	78,929
5250 Worker's Comp	11,652	18,106	18,106	8,667	15,697
5310 Employer Payroll Taxes	5,593	19,280	14,651	13,547	20,795
5610 Paid Pension	3,479	19,115	13,800	-	25,750
5630 Volunteer Pension	355,001	355,000	355,000	183,334	355,000
5632 Call Credits	175,000	205,000	205,000	-	205,000
<b>Total Payroll and Benefits</b>	<b>774,632</b>	<b>905,501</b>	<b>819,300</b>	<b>372,078</b>	<b>962,746</b>
<b>Commodities and Supplies</b>					
5710 Clothing and Uniforms	5,457	17,380	2,055	1,884	25,858
5712 Personal Protection Equipment	170,509	122,147	69,368	57,664	167,365
6230 Volunteer Uniform/Stores	-	12,200	12,153	7,853	19,550
6310 Fire Equipment	8,562	27,000	2,959	2,867	56,140
6380 Misc. Operating Supplies	2,549	3,800	3,984	3,978	3,000
6920 Subscriptions	145	100	567	567	1,000
6926 Books and Manuals	9,419	9,100	5,274	5,186	9,100
7220 Tools and Equipment- Non Capital	46,515	21,100	6,600	998	23,300
7319 Gas/Oil/Diesel - Ops	-	-	-	-	18,000
7321 Wildland Equipment	7,396	7,700	3,000	1,358	8400
7322 Rescue Equipment	45,259	13,450	2,500	2,031	10,550
7323 Haz Mat Equipment	-	500	200	162	1,000
<b>Total Commodities and Supplies</b>	<b>295,811</b>	<b>234,477</b>	<b>108,660</b>	<b>84,549</b>	<b>343,263</b>
<b>Other Operating Expenses</b>					
5730 Physicals/Immunizations	-	-	-	-	10,000
5810 New Employee	-	-	-	-	4,000
5820 Training	20,626	57,300	32,000	22,638	84,600
5850 Recruitment	10,055	20,500	6,500	1,000	28000
6710 Seminar	12,702	17,400	6,000	4,086	-
6720 Meals	16,035	16,312	12,000	5,896	21,950
6780 Travel	5,448	13,825	5,000	754	18,125
6910 Dues	645	1,000	500	500	500
7386 Radio Maintenance	13,730	10,000	5,000	3,363	10,000
7387 JCMARS Radio Maint	11,144	-	-	-	-
7510 Postage & Delivery	-	-	-	-	500
7912 Promotion	-	-	-	-	1,000
<b>Total Other Operating Expenses</b>	<b>90,385</b>	<b>136,337</b>	<b>67,000</b>	<b>38,237</b>	<b>178,675</b>
<b>Capital Expenditures</b>					
7326 Capital Tools & Equipment	3,835	-	-	-	7,500
<b>Total Capital Expenditures</b>	<b>3,835</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,500</b>
<b>Total Fire Operations Expenditures</b>	<b>1,164,663</b>	<b>1,276,315</b>	<b>994,960</b>	<b>494,863</b>	<b>1,492,184</b>

# Evergreen Fire Protection District

## General Fund by Division - Fire Prevention - 130

	2022 Audited Actual	2023 Adopted Budget	2023 Estimated Actual	08/31/2023 Actual	2024 Proposed Budget
<b>BEGINNING FUND BALANCE</b>	-	-	-	-	-
<b>REVENUE</b>					
4005 Jeffco Property Tax	-	-	435,475	430,279	549,784
4010 CCC Property Tax	-	-	61,089	60,341	68,944
4322 Fire Prevention Income	37,825	7,000	23,000	15,004	7,000
4510 Donations	260	1,000	-	-	-
4520 Grant Revenue	-	-	-	-	100
4520 Grants - Walmart	-	1,000	-	-	-
<b>Total Revenue</b>	<b>38,085</b>	<b>9,000</b>	<b>519,564</b>	<b>505,624</b>	<b>625,828</b>
<b>EXPENDITURES</b>					
<b>Payroll and Benefits</b>					
5110 Salaries & Wages	311,472	327,069	283,969	166,208	376,601
5210 Employee Benefits	74,282	58,752	52,330	58,634	76,054
5250 Worker's Comp	10,635	3,328	14,995	2,525	5,206
5310 Employer Payroll Taxes	11,511	26,002	22,576	12,532	29,940
5610 Paid Pension	20,130	25,739	27,342	7,319	36,707
<b>Total Payroll and Benefits</b>	<b>428,030</b>	<b>440,890</b>	<b>401,212</b>	<b>247,218</b>	<b>524,508</b>
<b>Commodities and Supplies</b>					
5710 Clothing & Uniforms	853	2,250	3,000	2,456	2300
5712 Personal Protection Equipment	469	10,000	8,000	-	10,000
6926 Books & Manuals	2,169	3,500	500	168	3,500
7220 Tools and Equipment- Non Capital	8,789	12,000	2,750	1,512	20,500
	<b>12,280</b>	<b>27,750</b>	<b>14,250</b>	<b>4,136</b>	<b>36,300</b>
<b>Contractual Services</b>					
6850 Tech Support	-	7,870	7,100	5,982	7780
<b>Total Professional Services</b>	<b>-</b>	<b>7,870</b>	<b>7,100</b>	<b>5,982</b>	<b>7,780</b>
<b>Other Operating Expenses</b>					
5730 Physicals/Immunizations	-	-	-	-	1,000
5810 New Employee	-	-	-	-	500
5820 Training	5,567	7,500	4,200	4,115	7375
5850 Recruitment	-	-	500	-	500
5860 Grant Expense	-	1,000	1,000	-	5,000
6720 Meals	1,273	2,000	1,500	728	5750
6780 Travel	2,371	7,000	4,300	1,101	12480
6910 Dues	1,443	2,500	600	439	2,285
6925 Donation Exp	-	1,000	1,000	-	1,000
7510 Postage & Delivery	-	-	-	-	-
7910 Fire Prevention Activities	-	350	350	-	350
7911 Education	-	1,500	1,000	877	12000
7912 Promotion	-	-	-	-	1,000
7913 Safety Day	-	6,000	5,500	2,559	8,000
<b>Total Other Operating Expenses</b>	<b>10,654</b>	<b>28,850</b>	<b>19,950</b>	<b>9,819</b>	<b>57,240</b>
<b>Total Fire Prevention</b>	<b>450,964</b>	<b>505,360</b>	<b>442,512</b>	<b>267,156</b>	<b>625,828</b>

# Evergreen Fire Protection District

## General Fund by Division - Wildland Mitigation - 135

	2022 Audited Actual	2023 Adopted Budget	2023 Estimated Actual	08/31/2023 Actual	2024 Proposed Budget
<b>BEGINNING FUND BALANCE</b>	-	-	-	-	-
<b>REVENUE</b>					
4005 Jeffco Property Tax	-	-	646,068	638,426	985,699
4010 CCC Property Tax	-	-	90,632	89,530	123,608
4340 Wildland Income	21,474	27,500	729,164	77,811	33,800
4510 Donations	-	-	2,000	1,817	-
4520 Grant Revenue	-	245,000	205,000	-	150,000
<b>Total Revenue</b>	<b>21,474</b>	<b>272,500</b>	<b>1,672,864</b>	<b>807,585</b>	<b>1,293,107</b>
<b>EXPENDITURES</b>					
<b>Payroll and Benefits</b>					
5110 Salaries & Wages	133,744	493,780	517,120	344,747	716,064
5210 Employee Benefits	15,119	121,233	98,204	40,534	125,166
5250 Worker's Comp	17,367	22,968	22,745	11,490	33,366
5310 Employer Payroll Taxes	9,078	39,255	41,111	30,999	56,927
5610 Paid Pension	3,241	32,488	20,602	13,615	46,874
<b>Total Payroll and Benefits</b>	<b>178,549</b>	<b>709,724</b>	<b>699,782</b>	<b>441,384</b>	<b>978,397</b>
<b>Commodities and Supplies</b>					
5710 Clothing & Uniforms	3,655	7,000	1,500	1,227	13,500
5712 Personal Protection Equipment	8,695	3,000	5,429	5,429	26,400
6920 Subscriptions	400	500	500	490	-
6926 Books & Manuals	-	-	1,000	-	-
7220 Tools and Equipment- Non Capital	48	2,750	3,000	1,313	5,000
7318 Gas/Oil/Diesel - Wildland	-	-	-	-	9,900
7321 Wildland Equipment	15,285	6,500	3,000	2,905	14,350
7610 Printing & Copying	-	-	-	-	500
<b>Total Commodities and Supplies</b>	<b>28,083</b>	<b>19,750</b>	<b>14,429</b>	<b>11,365</b>	<b>69,650</b>
<b>Contractual Services</b>					
6820 Professional Services	16,886	7,000	-	-	118,000
6850 Tech Support	1,800	3,500	4,030	4,030	17,500
7325 Wildland Deployment	-	5,000	88,571	59,048	10,000
<b>Total Professional Services</b>	<b>18,686</b>	<b>15,500</b>	<b>92,601</b>	<b>63,078</b>	<b>145,500</b>
<b>Other Operating Expenses</b>					
5730 Physicals/Immunizations	2,987	4,000	3,563	3,563	4,000
5810 New Employee	405	2,000	-	-	2,000
5820 Training	3,560	5,000	1,200	1,200	9,645
5850 Recruitment	-	-	-	-	3,500
5860 Grant Expense	-	245,000	209,100	209,100	64,500
6720 Meals	504	1,000	200	123	4,500
6780 Travel	2,688	3,000	1,000	945	8,215
6910 Dues	500	500	500	500	-
6925 Donation Exp	-	-	2,300	-	-
7510 Postage & Delivery	-	-	-	-	200
7912 Promotion	1,414	3,500	1,620	541	3,000
<b>Total Other Operating Expenses</b>	<b>12,058</b>	<b>264,000</b>	<b>219,483</b>	<b>215,973</b>	<b>99,560</b>
<b>Total Wildland Mitigation</b>	<b>237,376</b>	<b>1,008,974</b>	<b>1,026,296</b>	<b>731,799</b>	<b>1,293,107</b>

# Evergreen Fire Protection District

## General Fund by Division - Administration - 140

	2022 Audited Actual	2023 Adopted Budget	2023 Estimated Actual	08/31/2023 Actual	2024 Proposed Budget
<b>BEGINNING FUND BALANCE</b>	<b>240,238</b>	<b>601,054</b>	<b>730,153</b>	<b>730,153</b>	<b>929,469</b>
<b>REVENUE</b>					
4005 Property Tax - Jeffco	6,185,149	6,212,194	1,922,053	1,667,969	2,483,506
4010 Property Tax - CCC	904,046	871,462	269,630	266,394	311,436
4111 Specific Ownership Tax - Jeffco	466,805	434,854	490,737	327,158	467,780
4112 Specific Ownership Tax - CCC	73,897	52,288	78,005	52,003	73,326
4151 Abatement Refund - Jeffco	26,559	26,063	26,063	25,765	12,266
4152 Abatement Refund - CCC	3,879	3,656	3,656	3,613	1,538
4510 Donations	25,750	-	-	-	-
4520 Grant Revenue	-	-	-	-	1,000
4610 Interest - Property Tax - Jeffco	12,083	-	13,328	8,885	7,500
4620 Interest - Property Tax - CCC	1,442	-	1,862	1,241	1,000
4630 Portfolio Interest Income	189,419	-	500,000	394,150	400,000
4850 Other Revenue	27,047	-	250,000	241,288	-
<b>Total Revenue</b>	<b>7,916,076</b>	<b>7,600,517</b>	<b>3,555,334</b>	<b>2,988,466</b>	<b>3,759,352</b>
<b>EXPENDITURES</b>					
<b>Payroll and Benefits</b>					
5110 Salaries & Wages	336,598	263,877	260,155	174,721	273,237
5210 Employee Benefits	8,541	39,587	39,587	26,244	41,958
5250 Worker's Comp	2,627	2,697	2,697	1,807	2,592
5310 Employer Payroll Taxes	39,714	20,978	20,682	17,673	21,722
5610 Paid Pension	29,882	29,788	29,800	12,911	38,509
<b>Total Payroll and Benefits</b>	<b>417,362</b>	<b>356,927</b>	<b>352,921</b>	<b>233,355</b>	<b>378,018</b>
<b>Commodities and Supplies</b>					
5710 Clothing and Uniforms	57	1,000	250	151	1,000
6210 Office Supplies	11,699	11,000	11,000	8,654	12,000
6230 Volunteer Uniform/Stores	6,863	-	-	-	-
6920 Subscriptions	40	-	-	-	-
7135 Equipment Lease	4,421	4,350	4,260	2,376	4,300
7210 Equipment Repair/Maintenance	-	-	-	-	-
7212 Computer Repair/Maintenance	480	1,000	750	99	1,000
7220 Tools and Equipment - Non Capital	36,351	40,000	38,500	22,258	30,000
7610 Printing & Copying	24	500	100	-	500
<b>Total Commodities and Supplies</b>	<b>59,935</b>	<b>57,850</b>	<b>54,860</b>	<b>33,539</b>	<b>48,800</b>
<b>Contractual Services</b>					
6820 Professional Services	226,456	371,100	353,724	353,724	401,600
6830 Legal Fees	125,692	50,000	75,000	47,378	60,000
6850 Tech Support	52,777	83,604	83,000	67,087	119,490
7160 Audit Services	12,185	13,500	13,200	13,200	15,000
7330 Dispatch Services	518,711	518,750	518,711	389,033	518,750
<b>Total Contractual Services</b>	<b>935,821</b>	<b>1,036,954</b>	<b>1,043,635</b>	<b>870,422</b>	<b>1,114,840</b>
<b>Other Operating Expenses</b>					
5720 Gym Memberships	2,892	4,000	3,000	1,398	5,000
5730 Physicals/Immunizations	57,968	50,000	35,000	20,921	500
5810 New Employee Expense	3,470	3,000	3,000	2,200	3,000
5820 Training	8,089	8,000	5,000	467	10,650
5850 Recruitment	208	500	874	874	2,500
5860 Grant Expense	-	40,000	5,000	4,000	1,000
<b>Other Operating Expenses Continued</b>					

6010	Treasurer Fees - Jeffco	91,230	93,461	93,461	92,619	116,945
6020	Treasurer Fees - Clear Creek County	27,218	27,122	27,122	25,969	29,330
6040	Banking Fees	30	500	100	30	30
6370	Website	2,500	2,500	2,500	2,500	2,500
6420	Insurance	126,251	135,000	135,000	116,752	175,000
6615	Election	38,368	40,000	2,000	1,934	-
6720	Meals	3,004	2,000	2,500	1,378	3,000
6730	Staff Volunteer Functions	22,287	42,500	42,500	24,831	36,500
6780	Travel	3,754	2,500	2,500	6	1,500
6782	Mileage Reimbursement	179	500	500	401	-
6910	Dues	11,254	10,790	10,790	8,672	11,925
6925	Donation Exp	25,750	-	-	-	100
6990	Misc Board Expense	3,137	5,000	1,000	918	5,000
7190	Miscellaneous Other Operating	23,778	10,000	12,500	8,418	20,000
7380	Tower Lease	16,825	25,750	25,750	15,609	25,000
7382	Tower Maintenance	52,516	66,535	73,650	66,000	90,650
7420	Telephone	17,824	18,000	18,000	12,828	20,000
7430	Cell Phone	24,933	28,000	28,000	21,089	35,000
7440	Internet	10,573	12,000	12,580	6,964	13,200
7510	Postage & Delivery	564	1,000	1,500	1,299	200
7912	Promotion	8,933	10,000	4,000	3,047	10,000
<b>Total Other Operating Expenses</b>		<b>583,535</b>	<b>638,658</b>	<b>547,827</b>	<b>441,237</b>	<b>618,530</b>
<b>Capital Expenditures</b>						
7200	Capital Hardware	-	-	-	-	-
<b>Total Capital Expenditures</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Administration Expenditures</b>		<b>1,996,653</b>	<b>2,090,389</b>	<b>1,999,243</b>	<b>1,578,554</b>	<b>2,160,188</b>



# Evergreen Fire Protection District

## General Fund by Division - Facilities Maintenance - 155

	2022 Audited Actual	2023 Adopted Budget	2023 Estimated Actual	08/31/2023 Actual	2024 Proposed Budget
<b>BEGINNING FUND BALANCE</b>	-	-	-	-	-
<b>REVENUE</b>					
4005 Property Tax - Jeffco	-	-	254,700	251,867	358,045
4010 Property Tax - CCC	-	-	35,730	35,321	44,899
4850 Other Revenue	11,975	-	-	-	-
4855 Energy Credit Reimbursement	6,292	3,600	5,900	3,979	1,000
<b>Total Revenue</b>	<b>18,267</b>	<b>3,600</b>	<b>296,330</b>	<b>291,167</b>	<b>403,944</b>
<b>EXPENDITURES</b>					
<b>Payroll and Benefits</b>					
5110 Salaries & Wages	76,556	76,895	76,895	54,102	76,892
5210 Employee Benefits	9,143	9,755	9,755	6,487	9,976
5250 Worker's Comp	1,409	2,486	2,486	1,152	1,846
5310 Employer Payroll Taxes	6,072	6,113	6,113	5,059	6,113
5610 Paid Pension	5,706	5,903	5,903	4,106	7,601
<b>Total Payroll and Benefits</b>	<b>98,886</b>	<b>101,152</b>	<b>101,152</b>	<b>70,905</b>	<b>102,428</b>
<b>Commodities and Supplies</b>					
5710 Clothing and Uniforms	553	650	746	549	650
7220 Tools and Equipment - Non Capital	15,010	1,200	2,141	1,386	11,200
7710 Station Maintenance/Repair	39,921	17,900	44,640	20,257	29,550
7711 Parking Lot Maintenance & Repairs	15,753	250	-	-	11,150
7712 Maintenance Supplies	7,058	10,700	4,750	2,943	8,350
7713 Station Waste Removal	7,269	10,650	7,950	2,880	7,350
7714 Special projects/ Unexpected Expenses	8,461	2,400	2,270	2,270	3,800
<b>Total Commodities and Supplies</b>	<b>94,025</b>	<b>43,750</b>	<b>62,497</b>	<b>30,286</b>	<b>72,050</b>
<b>Contractual Services</b>					
6810 Contract Services	25,335	21,600	16,644	7,398	43,600
<b>Total Contractual Services</b>	<b>25,335</b>	<b>21,600</b>	<b>16,644</b>	<b>7,398</b>	<b>43,600</b>
<b>Other Operating Expenses</b>					
5730 Physicals/Immunizations	-	-	-	-	500
5820 Training	350	500	-	-	500
7510 Postage & Delivery	-	-	-	-	100
7720 Janitorial Support	12,283	18,371	17,135	6,670	23,971
7721 Janitorial Supplies	3,003	4,700	3,800	1,456	3,820
7730 Trash/Recycling Svs.	17,782	15,825	10,925	7,107	12,725
7740 Snow Plowing	450	750	750	-	750
7780 Security Expense	-	500	500	-	500
7810 Utilities	91,532	75,000	75,000	57,423	85,000
7820 Water & Sewer	10,063	12,000	12,000	4,398	12,000
<b>Total Other Operating Expenses</b>	<b>135,463</b>	<b>127,646</b>	<b>120,110</b>	<b>77,054</b>	<b>139,866</b>
<b>Capital Expenditures</b>					
7300 Capital Building Improvements	24,980	25,000	20,975	-	46,000
<b>Total Capital Expenditures</b>	<b>24,980</b>	<b>25,000</b>	<b>20,975</b>	<b>-</b>	<b>46,000</b>
<b>Total Facilities Maintenance Expenditures</b>	<b>378,689</b>	<b>319,148</b>	<b>321,378</b>	<b>185,642</b>	<b>403,944</b>

# Evergreen Fire Protection District

## General Fund by Division - Vehicles and Equipment Maintenance - 160

	2022 Audited Actual	2023 Adopted Budget	2023 Estimated Actual	08/31/2023 Actual	2024 Proposed Budget
<b>BEGINNING FUND BALANCE</b>	-	-	-	-	-
<b>REVENUE</b>					
4005 Property Tax - Jeffco	-	-	528,658	405,306	598,985
4010 Property Tax - CCC	-	-	74,161	73,276	75,114
4880 Vehicle/Maintenance Income	74,023	75,000	10,000	10,000	10,000
<b>Total Revenue</b>	<b>74,023</b>	<b>75,000</b>	<b>612,819</b>	<b>488,582</b>	<b>684,099</b>
<b>EXPENDITURES</b>					
<b>Payroll and Benefits</b>					
5110 Salaries & Wages	196,466	234,756	248,537	142,957	229,852
5210 Employee Benefits	52,992	58,087	58,087	43,491	44,690
5250 Worker's Comp	4,235	7,458	7,458	3,451	5,538
5310 Employer Payroll Taxes	10,342	18,663	19,759	8,088	18,273
5610 Paid Pension	12,833	17,951	17,926	11,687	21,421
<b>Total Payroll and Benefits</b>	<b>276,868</b>	<b>336,915</b>	<b>351,767</b>	<b>209,674</b>	<b>319,774</b>
<b>Commodities and Supplies</b>					
5710 Clothing and Uniforms	3,098	4,000	5,300	2,313	4,250
6310 Fire Equipment	15,475	5,500	11,000	6,759	-
6360 Fire Extinguisher	5,438	4,500	6,250	-	6,750
7210 Equipment Repair/Maintenance	-	-	4,500	-	5550
7220 Tools and Equipment- Non Capital	27,176	11,800	18,000	11,474	75,295
7222 SCBA	8,606	10,550	7,000	3,965	17,150
7223 Gas Monitors	6,423	1,000	2,000	1,171	1000
7312 Apparatus Maintenance/Repair	70,818	82,330	82,500	47,650	85,380
7313 Apparatus Maintenance/Repair - EMS	70,464	46,600	40,000	23,165	56,650
7315 Apparatus Maintenance/Repair - Wildland	5,765	24,000	24,000	11,599	23,400
7316 Gas/Oil/Diesel	44,584	40,000	37,000	21,614	15,000
7317 Gas/Oil/Diesel - EMS	32,495	25,000	25,000	16,249	-
7318 Gas/Oil/Diesel - Wildland	5,731	10,000	7,000	3,333	-
7321 Wildland Equipment	1,749	5,350	1,500	1,251	2750
7322 Rescue Equipment	4,522	5,350	1,500	245	6,500
7710 Station Maintenance/Repair	14	-	-	-	-
<b>Total Commodities and Supplies</b>	<b>302,358</b>	<b>275,980</b>	<b>272,550</b>	<b>150,788</b>	<b>299,675</b>
<b>Contractual Services</b>					
6810 Contract Services	19,943	15,150	15,100	10,709	23,000
6850 Tech Support	-	-	-	-	2,500
6870 Contract Maintenance	22,454	25,000	15,000	10,584	15,000
<b>Total Contractual Services</b>	<b>42,397</b>	<b>40,150</b>	<b>30,100</b>	<b>21,293</b>	<b>40,500</b>
<b>Other Operating Expenses</b>					
5730 Physical/Immunizations	500	600	400	95	600
5810 New Employee Expense	-	-	-	-	-
5820 Training	8,310	9,000	7,000	6,558	7500
5840 Test Pit	172	375	250	210	350
5850 Recruitment	-	-	-	-	0
5860 Grant Expense	-	-	-	-	-
6720 Meals	-	-	-	113	1,500
6780 Travel	4,670	4,000	6,000	5,910	6,000
7210 Equipment Repair/Maintenance	9,719	8,250	6,500	753	-
7314 Towing	320	2,500	150	51	2,000
7510 Postage & Delivery	-	-	-	-	700
<b>Total Other Operating Expenses</b>	<b>23,691</b>	<b>24,725</b>	<b>20,300</b>	<b>13,690</b>	<b>18,650</b>

**Capital Expenditures**

7320	Capital Vehicle Improvements	-	-	-	-	-
7326	Capital Tools & Equipment	-	49,000	-	37,451	5,500
<b>Total Capital Expenditures</b>		-	<b>49,000</b>	-	<b>37,451</b>	<b>5,500</b>
<b>Total Vehicles, Equip &amp; Station Maint.</b>		<b>645,314</b>	<b>726,770</b>	<b>674,717</b>	<b>432,896</b>	<b>684,099</b>

# Evergreen Fire Protection District

## General Fund by Division - Emergency Medical Services - 200

	2022 Audited Actual	2023 Adopted Budget	2023 Estimated Actual	08/31/2023 Actual	2024 Proposed Budget
<b>BEGINNING FUND BALANCE</b>	-	-	-	-	-
<b>REVENUE</b>					
4000 Ambulance Billing	1,834,255	1,450,000	760,000	1,337,614	725,000
4005 Property Tax - Jeffco	-		1,380,350	999,993	1,569,485
4010 Property Tax - CCC	-		193,639	191,387	196,816
4320 CPR Class Income	3,301	4,000	4,000	1,406	4,000
4340 Wildland Income	-	5,000	-	-	5,000
4350 MVA Revenue	-		-	-	-
4510 Donation Revenue	-	1,000	-	-	-
4520 Grant Revenue	1,700	1,000	14,880	14,879	1,000
4850 Other Revenue	2,211	1,000	-	-	-
<b>Total Revenue</b>	<b>1,841,467</b>	<b>1,462,000</b>	<b>2,352,868</b>	<b>2,545,279</b>	<b>2,501,301</b>
<b>EXPENDITURES</b>					
<b>Payroll and Benefits</b>					
5110 Salaries & Wages	1,150,537	1,491,224	1,359,522	882,674	1,628,445
5210 Employee Benefits	224,912	251,147	172,850	166,524	293,630
5250 Worker's Comp	39,087	55,952	51,648	27,181	42,700
5310 Employer Payroll Taxes	91,823	118,552	108,082	69,648	129,461
5610 Paid Pension	88,412	104,242	84,939	64,402	138,485
<b>Total Payroll and Benefits</b>	<b>1,594,771</b>	<b>2,021,117</b>	<b>1,777,041</b>	<b>1,210,430</b>	<b>2,232,721</b>
<b>Commodities and Supplies</b>					
5710 Clothing and Uniforms	5,068	6,800	5,500	3,510	4,500
5712 Personal Protection Equipment	-	2,000	2,000	-	2,000
6340 Ambulance Supplies	59,308	58,300	41,000	36,980	60,000
6920 Subscriptions	-	200	200	-	400
6926 Books and Manuals	-	1,000	-	-	1,000
7212 Computer Repair/Maintenance	58	-	-	-	-
7220 Tools and Equipment- Non Capital	15,974	10,800	26,750	2,944	15,350
7317 EMS Gas/Fuel	-	-	-	-	36,000
<b>Total Commodities and Supplies</b>	<b>80,409</b>	<b>79,100</b>	<b>75,450</b>	<b>43,434</b>	<b>119,250</b>
<b>Contractual Services</b>					
6042 Credit Card Fee	2,756	3,000	3,000	790	4,000
6810 Contract Services	24,160	22,600	21,000	23,928	24,100
6820 Professional Services	1,991		-	-	45,000
6850 Tech Support	17,260	2,150	2,150	468	4,400
7325 Wildland Deployment	-	5,000	5,000	-	5,000
<b>Total Contractual Services</b>	<b>46,167</b>	<b>32,750</b>	<b>31,150</b>	<b>25,186</b>	<b>82,500</b>
<b>Other Operating Expenses</b>					
5254 Contractual Allowance	805,466	650,000	900,000	569,000	-
5730 Physicals/Immunizations	-				10,000
5810 New Employee	196	1,000	1,000	1,000	1,000
5820 Training	2,564	6,850	8,000	7,150	16,400
5822 CPR Class	14,609	18,000	19,500	19,500	9,000
5850 Recruitment and Retention	1,934	5,300	4,300	3,800	5,300
5860 Grant Expense	783	3,000	3,000	3,000	-
6710 Seminar	3,600	10,800	4,000	8,000	-
6720 Meals	3,380	4,350	3,150	3,150	4,650
6730 Staff Volunteer Functions	358	2,000	1,500	1,500	2,000
6780 Travel	4,117	4,000	3,000	3,000	4,000
6910 Dues	2,489	2,575	2,575	2,575	2,730

**Other Operating Expenses Continued**

6925	Donation Exp.	1,011	2,000	2,000	2,000	2,000
6930	Ambulance Service Refunds	1,455	8,000	8,000	8,000	8,000
6992	Bad Debt Expense	338,322	185,000	510,000	100,000	-
6993	Collection Agency Allow/Fee	-	500	500	500	500
7510	Postage & Delivery	-	-	-	-	250
7912	Promotion	-	-	-	-	1,000
<b>Total Other Operating Expenses</b>		<b>1,180,284</b>	<b>903,375</b>	<b>1,470,525</b>	<b>732,175</b>	<b>66,830</b>
<b>Total Emergency Medical Services</b>		<b>2,901,631</b>	<b>3,036,342</b>	<b>3,354,166</b>	<b>2,011,225</b>	<b>2,501,301</b>

# Evergreen Fire Protection District

## General Fund by Division - Apparatus Replacement - 300

	2022 Audited Actual	2023 Adopted Budget	2023 Estimated Actual	08/31/2023 Actual	2024 Proposed Budget
<b>BEGINNING FUND BALANCE</b>	<b>2,110,214</b>	<b>2,200,214</b>	<b>2,245,808</b>	<b>2,245,808</b>	<b>2,747,308</b>
<b>REVENUE</b>					
4520 Grant Revenue	-	-	-	-	81,000
4860 Proceeds from Sale of Assets	750	-	-	-	-
<b>Total Revenue</b>	<b>750</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>81,000</b>
<b>EXPENDITURES</b>					
<b>Capital Expenditures</b>					
7320 Capital Vehicle Improvements	388,607	408,500	408,500	47,256	1,604,600
<b>Total Capital Expenditures</b>	<b>388,607</b>	<b>408,500</b>	<b>408,500</b>	<b>47,256</b>	<b>1,604,600</b>
<b>Total Vehicles Replacement Expenditures</b>	<b>388,607</b>	<b>408,500</b>	<b>408,500</b>	<b>47,256</b>	<b>1,604,600</b>

# Evergreen Fire Protection District

## General Fund by Division - Strategic Capital - 310

	2022 Audited Actual	2023 Adopted Budget	2023 Estimated Actual	08/31/2023 Actual	2024 Proposed Budget
<b>BEGINNING FUND BALANCE</b>	<b>1,681,250</b>	<b>1,978,371</b>	<b>1,911,043</b>	<b>1,911,043</b>	<b>2,050,405</b>
<b>REVENUE</b>					
4520 Grant Revenue	-	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>					
<b>Capital Expenditures</b>					
7300 Capital Building Improvements	12,879	16,000	19,638	19,638	25,000
7326 Capital Tools & Equipment	64,224	166,000	166,000	54,047	314,500
<b>Total Capital Expenditures</b>	<b>77,103</b>	<b>182,000</b>	<b>185,638</b>	<b>73,685</b>	<b>339,500</b>
<b>Total Strategic Capital Expenditures</b>	<b>77,103</b>	<b>182,000</b>	<b>185,638</b>	<b>73,685</b>	<b>339,500</b>

# Evergreen Fire Protection District

## General Fund by Division - Station 1 Reserve - 320

	2022 Audited Actual	2023 Adopted Budget	2023 Estimated Actual	08/31/2023 Actual	2024 Proposed Budget
<b>BEGINNING FUND BALANCE</b>	<b>5,882,634</b>	<b>6,582,634</b>	<b>6,540,394</b>	<b>6,540,394</b>	<b>6,540,394</b>
<b>REVENUE</b>					
4860 Proceeds from Sale of Assets	-	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>					
<b>Capital Expenditures</b>					
7300 Capital Building Improvements	297,933	-	-	-	-
<b>Total Capital Expenditures</b>	<b>297,933</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>297,933</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



# Evergreen Fire Protection District

## General Fund by Division - Mountain Market - 400

	2022 Audited Actual	2023 Adopted Budget	2023 Estimated Actual	08/31/2023 Actual	2024 Proposed Budget
<b>BEGINNING FUND BALANCE</b>	-	-	-	-	-
<b>REVENUE</b>					
4315 Rental Income	96,544	87,000	87,000	57,880	87,000
4630 Portfolio Interest Income	19	150	150	178	150
<b>Total Revenue</b>	<b>96,563</b>	<b>87,150</b>	<b>87,150</b>	<b>58,058</b>	<b>87,150</b>
<b>EXPENDITURES</b>					
<b>Contractual Services</b>					
6830 Legal Fees	-	-	70	70	-
<b>Total Contractual Services</b>	<b>-</b>	<b>-</b>	<b>70</b>	<b>70</b>	<b>-</b>
<b>Other Operating Expenses</b>					
7125 Management Fees	8,971	9,500	9,500	4,380	9,500
7190 Miscellaneous Other Operating	-	-	280	280	500
7390 Repairs & Maintenance	750	6,481	6,481	946	6,481
7730 Trash/Recycling Svs.	-	-	1,276	1,276	3,000
7735 Landscaping & Groundskeeping	(100)	2,500	2,500	-	2,500
7740 Snow Plowing	2,850	2,025	2,025	500	2,025
7810 Utilities	8,225	667	20,000	14,471	20,000
7815 Parking Lot	-	7,647	7,647	-	7,647
7820 Water & Sewer	-	1,968	1,968	1,395	1,968
<b>Total Other Operating Expenses</b>	<b>20,696</b>	<b>30,788</b>	<b>51,677</b>	<b>23,248</b>	<b>53,621</b>
<b>Total Mountain Market Expenditures</b>	<b>20,696</b>	<b>30,788</b>	<b>51,747</b>	<b>23,317</b>	<b>53,621</b>

# Evergreen Fire Protection District

## Fiduciary Fund - JCMA Radio System Budget Summary

	2022 Audited Actual	2023 Adopted Budget	2024 Estimated Actual	06/30/2023 Actual	2024 Proposed Budget
<b>BEGINNING FUND BALANCE</b>	<b>99,976</b>	<b>49,026</b>	<b>141,856</b>	<b>141,856</b>	<b>187,296</b>
<b>REVENUE</b>					
4401 JCMARS Maint Contribution Revenue	16,200	26,641	25,640	25,640	8,000
4405 JCMARS Capital Contribution Revenue	35,000	35,000	36,000	36,000	35,000
<b>Total Revenue</b>	<b>51,200</b>	<b>61,641</b>	<b>61,640</b>	<b>61,640</b>	<b>43,000</b>
<b>OPERATING EXPENDITURES</b>					
7200 Capital Hardware	9,320	26,641	-	-	35,000
7387 JCMARS Radio Maint	-	35,000	16,200	16,410	15,000
<b>Total Operating Expenditures</b>	<b>9,320</b>	<b>61,641</b>	<b>16,200</b>	<b>16,410</b>	<b>50,000</b>
<b>Net Surplus/(Deficit)</b>	<b>41,880</b>	<b>-</b>	<b>45,440</b>	<b>45,230</b>	<b>(7,000)</b>
<b>ENDING FUND BALANCE</b>	<b>141,856</b>	<b>49,026</b>	<b>187,296</b>	<b>187,086</b>	<b>180,296</b>

**RESOLUTION 2024-0001**

**RESOLUTION OF EVERGREEN FIRE PROTECTION DISTRICT  
TO ADOPT 2024 BUDGET**

**WHEREAS**, the Board of Directors of the Evergreen Fire Protection District has appointed a budget committee to prepare and submit a proposed 2024 budget to the Board at the proper time; and

**WHEREAS**, such budget committee has submitted a proposed budget to this Board for its consideration; and

**WHEREAS**, upon due and proper notice, published in accordance with the law, such proposed budget was open for inspection by the public at a designated place, and a public hearing was held on November 21, 2023, and interested electors were given the opportunity to file or register any objections to said proposed 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 increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Evergreen Fire Protection District:

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

General Fund:	\$11,158,372
Fiduciary Fund	<u>\$ 50,000</u>
Total	<u>\$11,208,372</u>

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

General Fund:

From unappropriated surpluses	\$12,578,918
From sources other than general property tax	\$ 2,140,155
From the general property tax levy	<u>\$ 8,787,809</u>
Total	<u>\$23,506,883</u>

Fiduciary Fund:

From unappropriated surpluses	\$ 187,296
From sources other than general property tax	\$ 43,000
From the general property tax levy	<u>\$ 0</u>
Total	<u>\$ 230,296</u>

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 Evergreen Fire Protection District for the 2024 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 necessary to balance the budget for general operating expenses is \$8,774,005 together with abatements in the amount of \$13,804; and

**WHEREAS**, the 2024 valuation for assessment for the District, as certified by the Jefferson County and Clear Creek County Assessors, is \$766,891,471.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Evergreen Fire Protection District:

1. That for the purposes of meeting all general operating expenses of the District during the 2024 budget year, there is hereby levied a tax of 11.441 mills upon each dollar of the total valuation for assessment of all taxable property within the District, to raise \$8,774,005 in revenue.

2. That for abatement purposes, there is hereby levied a tax of 0.018 mills upon each dollar of the total valuation for assessment of all taxable property within the District, to raise \$13,804 in revenue.

4. That the Treasurer and/or President of the District, or his or her designee, is hereby authorized and directed to immediately certify to the County Commissioners of Jefferson County and Clear Creek County, Colorado, the mill levies for the District as herein above determined and set, or as adjusted, if necessary, upon receipt of the final (December) certification of valuation from the county assessors in order to comply with any applicable revenue and other budgetary limits.

### **TO APPROPRIATE SUMS OF MONEY**

**WHEREAS**, the Board of Directors of the District 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 interfund transfers listed therein, so as not to impair the operations of District.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of Evergreen 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:	\$11,158,372
Fiduciary Fund	\$ 50,000
Total	<u>\$11,208,372</u>

Adopted this 4<sup>th</sup> day of January, 2024.

EVERGREEN FIRE PROTECTION DISTRICT

By Stacey Ballinger  
Stacey Ballinger, President

ATTEST:

By John F. Putt  
John Putt, Vice President

**CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments****TO:** County Commissioners<sup>1</sup> of \_\_\_\_\_, Colorado.

**On** behalf of the \_\_\_\_\_,  
 (taxing entity)<sup>A</sup>  
 the \_\_\_\_\_,  
 (governing body)<sup>B</sup>  
 of the \_\_\_\_\_,  
 (local government)<sup>C</sup>

**Hereby** officially certifies the following mills  
 to be levied against the taxing entity's GROSS \$ \_\_\_\_\_  
 assessed valuation of: (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)


**Note:** If the assessor certified a NET assessed valuation  
 (AV) different than the GROSS AV due to a Tax  
 Increment Financing (TIF) Area<sup>F</sup> the tax levies must be \$ \_\_\_\_\_  
 calculated using the NET AV. The taxing entity's total (NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)  
 property tax revenue will be derived from the mill levy  
 multiplied against the NET assessed valuation of: **USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED  
 BY ASSESSOR NO LATER THAN DECEMBER 10**

**Submitted:** \_\_\_\_\_ for budget/fiscal year \_\_\_\_\_.  
 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

**PURPOSE** (see end notes for definitions and examples)**LEVY<sup>2</sup>****REVENUE<sup>2</sup>**

1. General Operating Expenses <sup>H</sup>	_____ mills	\$ _____
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< _____ > mills	\$ < _____ >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<div style="border: 1px solid black; width: 100px; height: 20px;"></div> mills	<div style="border: 1px solid black; width: 100px; height: 20px;"></div> \$
3. General Obligation Bonds and Interest <sup>J</sup>	_____ mills	\$ _____
4. Contractual Obligations <sup>K</sup>	_____ mills	\$ _____
5. Capital Expenditures <sup>L</sup>	_____ mills	\$ _____
6. Refunds/Abatements <sup>M</sup>	_____ mills	\$ _____
7. Other <sup>N</sup> (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____

**TOTAL:** [ Sum of General Operating  
Subtotal and Lines 3 to 7 ]
 mills \$ 

Contact person: \_\_\_\_\_ Phone: (\_\_\_\_) \_\_\_\_\_  
 Signed:  Title: \_\_\_\_\_

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.*

<sup>1</sup> 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.

<sup>2</sup> 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<sup>J</sup>:**

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<sup>K</sup>:**

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:

<sup>A</sup> **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<sup>C</sup>.

<sup>B</sup> **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.

<sup>C</sup> **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.

<sup>D</sup> **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.

<sup>E</sup> **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 25<sup>th</sup> each year and may amend it, one time, prior to December 10<sup>th</sup>. Each entity must use the **FINAL** valuation provided by assessor when certifying a tax levy.

<sup>F</sup> **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.

<sup>G</sup> **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.

---

**<sup>H</sup> 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).

**<sup>I</sup> 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.

**<sup>J</sup> 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.

**<sup>K</sup> 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.

**<sup>L</sup> 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.

**<sup>M</sup> 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.

**<sup>N</sup> 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.



**SCOT KERSGAARD**

Assessor

December 14, 2023

EVERGREEN FIRE DIST  
MIKE WEEGE, FIRE CHIEF  
1802 BERGEN PKWY  
EVERGREEN CO 80439

OFFICE OF THE ASSESSOR  
100 Jefferson County Parkway  
Golden, CO 80419-2500  
Phone: 303-271-8600  
Fax: 303-271-8616  
Website: <http://assessor.jeffco.us>  
E-mail Address: [assessor@jeffco.us](mailto:assessor@jeffco.us)

Code # 4290

### CERTIFICATION OF VALUATION

The Jefferson County Assessor reports a taxable assessed valuation for your taxing entity for 2023 of:

\$681,437,861

The breakdown of the taxable valuation of your property is enclosed. The certification reflects any adjustments enacted by the Legislature, including adjustments resulting from Senate Bill 22-238 and Senate Bill 23B-001.

With the passage of SB23B-001, you are required to officially certify your levy to the Board of County Commissioners no later than January 10, 2024.

Pursuant to SB23B-001, this office must transmit a notification by January 3, 2024 of any changes to valuation made after the original certification.

**SCOT KERSGAARD**  
Jefferson County Assessor

enc

# CERTIFICATION OF VALUATION BY JEFFERSON COUNTY ASSESSOR

New Tax Entity

☐ YES ☒ NO

Date: December 14, 2023

**NAME OF TAX ENTITY:** EVERGREEN FIRE DIST

## USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATION ("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 2023:

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1.	\$	543,332,490
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2.	\$	681,437,861
3. LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3.	\$	0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4.	\$	681,437,861
5. NEW CONSTRUCTION: *	5.	\$	2,862,106
6. INCREASED PRODUCTION OF PRODUCING MINE: ≈	6.	\$	0
7. ANNEXATIONS/INCLUSIONS:	7.	\$	0
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈	8.	\$	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.): Φ	9.	\$	0
10. TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(A), C.R.S.). Includes all revenue collected on valuation not previously certified:	10.	\$	0
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.):	11.	\$	14,369

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

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

≈ Jurisdiction must submit to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use Forms DLG 52 & 52A.

Φ Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form DLG 52B.

## USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY

IN ACCORDANCE WITH ART X, SEC.20, COLO. CONSTITUTION AND 39-5-121(2)(b), C.R.S., THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2023:

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1.	\$	8,482,597,924
<b>ADDITIONS TO TAXABLE REAL PROPERTY</b>			
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	2.	\$	42,307,686
3. ANNEXATIONS/INCLUSIONS:	3.	\$	0
4. INCREASED MINING PRODUCTION: §	4.	\$	0
5. PREVIOUSLY EXEMPT PROPERTY:	5.	\$	1,305,634
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	6.	\$	0
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (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.):	7.	\$	0

### DELETIONS FROM TAXABLE REAL PROPERTY

8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8.	\$	240,765
9. DISCONNECTIONS/EXCLUSIONS:	9.	\$	0
10. PREVIOUSLY TAXABLE PROPERTY:	10.	\$	765,883

¶ This includes the actual value of all taxable real property plus the actual value of religious, private school, 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	1.	\$	8,574,902,613
---	----	----	---------------

IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES:

HB21-1312 VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): **	\$	617,085
--	----	---------

\*\* The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119.5(3), C.R.S.

NOTE: ALL LEVIES MUST BE CERTIFIED TO THE COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.



## 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<sup>J</sup>:**

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<sup>K</sup>:**

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:

<sup>A</sup> **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<sup>C</sup>.

<sup>B</sup> **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.

<sup>C</sup> **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.

<sup>D</sup> **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.

<sup>E</sup> **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 25<sup>th</sup> each year and may amend it, one time, prior to December 10<sup>th</sup>. Each entity must use the **FINAL** valuation provided by assessor when certifying a tax levy.

<sup>F</sup> **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.

<sup>G</sup> **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.

---

**<sup>H</sup> 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).

**<sup>I</sup> 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.

**<sup>J</sup> 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.

**<sup>K</sup> 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.

**<sup>L</sup> 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.

**<sup>M</sup> 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.

**<sup>N</sup> 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.



# CERTIFICATION OF VALUATION BY

## Clear Creek County COUNTY ASSESSOR

New Tax Entity? ☐ YES ☒ NO

Date 12/18/2023

NAME OF TAX ENTITY: EVERGREEN FIRE DISTRICT

### USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATION (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 2023 :

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1. \$ 76,170,090
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2. \$ 85,453,610
3. LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3. \$ 0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4. \$ 0
5. NEW CONSTRUCTION: *	5. \$ 160,780
6. INCREASED PRODUCTION OF PRODUCING MINE: ≈	6. \$ 0
7. ANNEXATIONS/INCLUSIONS:	7. \$ 0
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈	8. \$ 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.): ☐	9. \$ 0
10. TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a), C.R.S.). Includes all revenue collected on valuation not previously certified:	10. \$ \$0.00
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.):	11. \$ \$0.00

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

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

≈ Jurisdiction must submit to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use Forms DLG 52 & 52A.

☐ Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form DLG 52B.

### USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY

IN ACCORDANCE WITH ART. X, SEC. 20, COLO. CONSTITUTION AND 39-5-121(2)(b), C.R.S., THE Clear Creek County County ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2023 :

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1. \$ 1,158,473,860
--	---------------------

#### ADDITIONS TO TAXABLE REAL PROPERTY

2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2. \$ 2,352,780
3. ANNEXATIONS/INCLUSIONS:	3. \$ 0
4. INCREASED MINING PRODUCTION: §	4. \$ 0
5. PREVIOUSLY EXEMPT PROPERTY:	5. \$ 0
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	6. \$ 0
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX	7. \$ 0

WARRANT: (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.)

#### DELETIONS FROM TAXABLE REAL PROPERTY

8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8. \$ 0
9. DISCONNECTIONS/EXCLUSIONS:	9. \$ 0
10. PREVIOUSLY TAXABLE PROPERTY:	10. \$ 0

¶ This includes the actual value of all taxable real property plus the actual value of religious, private school, 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:

TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY \$ 1,164,015,000

IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES:

HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): \*\* \$ 14,895

\*\* The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119.5(3), C.R.S.

**NOTE:** ALL LEVIES MUST BE CERTIFIED to the COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.