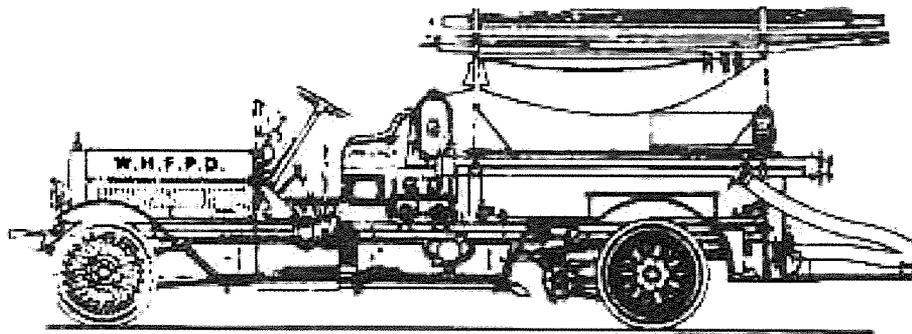


2020 GENERAL FUND BUDGET



Western Hills Fire Protection District

ADOPTED December 9, 2019

WESTERN HILLS FIRE PROTECTION DISTRICT

2020 BUDGET

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BUDGET MESSAGE

WESTERN HILLS FIRE PROTECTION DISTRICT

The proposed, 2020 Budget includes Funding for normal administrative functions of the District, fire station maintenance, equipment replacement and contractual payments to the City of Greeley.

The Western Hills Fire Protection District has entered into an agreement with the City of Greeley for Fire Protection services beginning January 1, 2011. This agreement is set for a ten year period and was renewed for an additional ten years in 2019. The terms of the agreement required additional funding from the taxpayers of the District. Community meetings were held in September 2009 and April 2010 to solicit citizen input to discuss the future direction of the Fire District. The citizens asked the Board to negotiate with the City of Greeley and continue to explore alternatives to provide fire protection services. A mill levy increase was voted on and approved in May 2010. The mill levy increase will also be used to establish Reserve funds for Equipment, Apparatus and Human Capital for future use of the District. The long term goal of the Board is to accumulate funds to allow the District to pursue agreements with neighboring Fire Departments or create a stand alone Fire Department in the event that the contract with the City of Greeley is terminated.

The budgetary basis of accounting for the Western Hills Fire Protection District is:

(A) MODIFIED ACCRUAL BASIS

Services provided by the Western Hills Fire Protection District through the Greeley Fire Department are:

- Full-time fire protection and emergency medical services.
- Immediate response to fires, medical emergencies and other public assistance.
- Fire prevention activities to businesses and schools to promote fire safety and life safety awareness.
- Fire code enforcement, plans review, fire protection systems inspections, and fire prevention inspections.

PROPERTY TAX REVENUE LIMIT CALCULATIONS WORKSHEET

("5.5%" limit in 29-1-301, C.R.S., and the TABOR limits, Art. X, Sec. 20(4)(a) and (7)(c), Colo. Const.)

The following worksheet can be used to calculate the limits on local government property tax revenue. Data can be found on the Certification of Valuation (CV) sent by the county assessor on August 25, unless otherwise noted. The assessor can revise the valuation one time before Dec. 10; if so, you must perform the calculation again using the revised CV data. **(Note for multi-county entities:** If a taxing entity is located in two or more counties, the mill levy for that entity must be the same throughout its boundaries, across all county boundaries (Uniform Taxation, Article X, Section 3, Colo. Const.). This worksheet can be used by multi-county entities when the values of the same type from all counties are added together.)

Data required for the "5.5%" calculation (assessed valuations certified by assessor):

1. Previous year's net total assessed valuation ¹	\$	255,443,900
2. Previous year's revenue ²	\$	2,576,152
3. Current year's total net assessed valuation	\$	473,175,230
4. Current year's increases in valuation due to annexations or inclusions, if any		
5. Current year increase in valuation due to new construction, if any	\$	1,018,578
6. Total current year increase in valuation due to <u>other</u> excluded property ³		
7. "Omitted Property Revenue" from current year CV ⁴		
8. "Omitted Property Revenue" from previous year CV ⁵	\$	58
9. Current year's "unauthorized excess revenue," if any ⁶		

Data required for the TABOR calculations (actual valuations certified by assessor):

10. Previous year's revenue ⁷	\$	2,576,152
11. Total actual value of all real property	\$	767,732,968
12. Construction of taxable real property	\$	3,967,000
13. Annexations/Inclusions		
14. Increase in mining production		
15. Previously exempt property	\$	521,196
16. Oil or gas production from new wells	\$	203,362,309
17. Taxable property omitted (from current year's CV)		
18. Destruction of Property improvements	\$	3,115
19. Disconnections/Exclusions		
20. Previously taxable property	\$	228,000

21. Inflation 1.750%

(The U.S. Bureau of Labor Statistics (<http://www.bls.gov/cpi/home.htm>) will not release this number, the Consumer Price Index (CPI) for the Denver-Boulder Area, until February of next year. Forecasts of this inflation figure are available at <http://dola.colorado.gov/budgets>.)

¹ There will be a difference between **net** assessed valuation and **gross** assessed valuation only if there is a "tax increment financing" entity, such as a Downtown Development Authority or Urban Renewal Authority, within the boundaries of the jurisdiction.

² **For the "5.5%" limit only** (Part A of this Form), this is the **lesser** of: (a) the total amount of dollars **levied for general operating purposes** on the **net assessed valuation** before deducting any Temporary Tax Credit [if Form DLG 70 was used to certify levies in the previous year, this figure is on Line 1], or (b) last year's "5.5%" revenue limit.

³ Increased production of a producing mine, previously exempt federal property, or new primary oil or gas production from any oil and gas leasehold or land. **NOTE: These values may not be used in this calculation until certified to, or applied for, by filing specific forms with the Division of Local Government** [forms can be found in the *Financial Management Manual*, published by/on the **State Auditor's Office web page** or contact the **Division of Local Government**].

⁴ Taxes paid by properties that had been previously omitted from the tax roll. This is identified on the CV as **"taxes collected last year on omitted property as of Aug. 1."**

⁵ This figure is available on the CV that you received from the assessor last year.

⁶ This applies only if an "Order" to reduce the property tax revenue was issued to the government in the spring of the current year by the Division of Local Government, pursuant to 29-1-301(6), C.R.S.

⁷ **For the TABOR property tax revenue limit only** (Part C of this form), use the previous year's TABOR limit or the property tax revenue **levied for general operating purposes**. This is a local option. DLG staff is available to discuss the alternatives.

Steps to calculate the TABOR Limit (refer to numbered lines on page one):¹⁴

B. TABOR “Local Growth” Percentage

B1. Determine net growth valuation:

$$\frac{\$ 207,850,505}{\text{Lines 12+13+14+15+16+17}} - \frac{\$ 231,115}{\text{Lines 18+19+20}} = \frac{\$ 207,619,390}{\text{Net Growth Value}}$$

B2. Determine the (theoretical) valuation of property which was on the tax roll last year:

$$\frac{\$ 767,732,968}{\text{Line 11}} - \frac{\$ 207,619,390}{\text{Line B1}} = \frac{\$ 560,113,578}{\text{Net Growth Value}}$$

B3. Determine the rate of “local growth”:

$$\frac{\$ 207,619,390}{\text{Line B1}} \div \frac{\$ 560,113,578}{\text{Line B2}} = \frac{0.370674}{\text{Local Growth Rate (round to 6 decimal places)}}$$

B4. Calculate the percentage of “local growth”:

$$\frac{0.370674}{\text{Line B3}} \times 100 = \frac{37.067\%}{\text{(round to 3 decimal places)}}$$

C. TABOR Property Tax Revenue Limit

C1. Calculate the growth in property tax revenue allowed:

$$\frac{\$ 2,576,152}{\text{Line 10}^{15}} \times \frac{38.817\%}{\text{Line B4 + line 21}} = \frac{\$ 999,985}{\text{Increase allowed}}$$

C2. Calculate the TABOR property tax revenue limit:

$$\frac{\$ 2,576,152}{\text{Line 10}^{15}} + \frac{\$ 999,985}{\text{Line C1}} = \frac{\$ 3,576,137}{\text{TABOR Property Tax Revenue Limit}}$$

C3. Calculate the mill levy which would generate the TABOR Property Tax Revenue Limit (Line C2):

$$\left[\frac{\$ 3,576,137}{\text{Line C2}} \div \frac{\$ 473,175,230}{\text{Line 3}} \right] \times 1,000 = \frac{7.558}{\text{Mill Levy (round to 3 decimal places)}}$$

D. Which One To Use? There is general agreement among practitioners that the most restrictive of the two revenue limits (“5.5%” or TABOR) must be respected, disallowing the levying of the greater amount of revenue which would be allowed under the other limit. Therefore, one must decide which of the two limits is more restrictive.

Compare Line A7 (Current Year’s 5.5% Revenue Limit) to Line C2 (TABOR Property Tax Revenue Limit). The lesser of the two is the more restrictive revenue limit.

NOTE: TABOR(4)(a) requires prior voter approval to levy a mill levy above that of the prior year. This is a third limit on property taxes that must be respected, independent of the two revenue limitations calculated above. **If the lesser of the two mill levies in A9 and C3 is more than the levy of the prior year, it is possible that neither of the revenue amounts may be generated, and that revenues must be lowered to comply with this third limit.**

¹⁴ This section is offered as a guideline only. The Division is required by law to enforce the “5.5%” limit, but does not have any authority to define or enforce any of the limitations in TABOR.

¹⁵ **NOTE: For the TABOR property tax revenue limit only** (Part C of this form), use the previous year’s TABOR limit or the property tax revenue levied for general operating purposes. This is a local option. DLG staff is available to discuss the alternatives.

OTHER LEVIES:

Capital Expenditure Levy

Under the "5.5%" limit, additional revenue greater than that on Line A8 may be levied for capital expenditures, if the specific procedures in 29-1-301(1.2) [counties or municipalities] or 29-1-302(1.5), C.R.S. [special districts or towns under 2000 in population] are followed, or an election is held for this purpose. If such a levy is made, it and the revenue resulting from it must be certified to the county as a separate levy on the Line 5 of Form DLG 70. The amount of revenue derived from this capital levy will not accrue to the "base" upon which next year's calculation will be made.

Refund/Abatement Levy

The refund and abatement revenue, reported by the County Assessor to some local governments on the "Certification of Assessed Valuation" is **not** part of either property tax revenue limitation. This figure, if any, represents revenue that the jurisdiction should have received, but did not. The local government **may** certify mills sufficient to generate the refund and abatement revenue amount¹⁶ in excess of the ones calculated for the property tax revenue limitation. This is an **optional levy** and will not accrue to the base for subsequent years' limit calculations. It can be entered on Line 6 of Form DLG 70 for certifying all levies.

Temporary Tax Credit/Mill Rate Reduction

A temporary mill levy reduction can be made, in order to effect a refund of tax revenue (39-1-111.5 and 29-1-301(6), C.R.S.). If used, it should be certified as a separate levy on Line 2 of Form DLG 70, when certifying tax levies to the County Commissioners.

Annual Incentive Payments

The "5.5%" revenue limitation may be exceeded by **counties** and **municipalities** by the total amount of annual incentive payments made by the local government in accordance with agreements negotiated with certain private business taxpayers pursuant to 30-11-123(6) C.R.S. [counties] and 31-15-903(5) C.R.S. [municipalities]. This is an optional levy and will not accrue to the base for subsequent years' limit calculations. It should be certified to the county commissioners as an "Other levy" on Line 7 of Form DLG 70.

Reappraisals Ordered by the State Board of Equalization

The "5.5%" revenue limitation may be exceeded by counties to pay for the reappraisal of classes or subclasses ordered by or conducted by the State Board of Equalization (29-1-301(1)(a) C.R.S. This levy should be certified as an "Other levy" on Line 7 of Form DLG 70.

Payment to the State for Excess State Equalization Payments.

The "5.5%" revenue limit may be exceeded by counties to make payments to the state when excess state equalization payments are made to school districts due to the undervaluation of taxable property (29-1-301(1)(a) C.R.S. This levy should be certified as an "Other levy" on Line 7 of Form DLG 70.

NOTE: for assistance in using this form, understanding its terms, or suggested improvements, please contact Cynthia Thayer at the Division of Local Government: ☎(303) 864-7720; Email address: cynthia.thayer@state.co.us.

¹⁶ 29-1-301(1), C.R.S. and a 1994 Supreme Court case both allow the levying of an amount of revenue above the revenue limits without an election to recoup revenue which was lost in the previous year due to abatements and refunds which might have been granted by various boards and courts. So, for example, if an entity levies \$10,000 in one year, but only received \$9,000 due to a \$1,000 tax abatement granted by a District Court, it could levy an additional \$1,000 above either the A5.5%[@] or TABOR revenue limitation in the following year to offset the loss of revenue.

WESTERN HILLS FIRE PROTECTION DISTRICT
2020 PROPOSED BUDGET

REVENUES

Property Taxes	\$	4,771,972	
Property Taxes - Abatement		58	
Specific Ownership		78,750	
Interest--County Treasurer		1,000	
Investment Interest		78,750	
Fees & other Local		6,300	
Total Revenue			\$ 4,936,830 *

Beginning Fund Balance \$ 8,099,131

Total Revenue and Beginning Fund Balance \$ 13,035,961

EXPENDITURES

Administration			
Professional Fees	\$	89,775	
General Insurance		4,725	
Office Supplies/Expense		3,938	
Treasurer's Fees		71,580	
Payroll/Directors Fees		6,000	
Payroll Taxes		500	
City of Greeley - Agreement		876,309	
Sub Total Administration		\$1,052,826	
 Building & Grounds			
Utilities	\$	2,940	
Supplies/Expense		27,770	
Sub Total Building & Grounds	\$	30,710	
Total Expenditures			\$ 1,083,536 ^

Designation of Fund Balance

Emergency Reserve	\$	148,105 #	
Equipment Reserve		2,095,000	
Apparatus Reserve		3,948,750	
Human Capital Reserve		2,095,000	
Designated for subsequent years		3,665,570 **	
Ending Fund Balance			\$ 11,952,425 **

TOTAL Expenditures and Ending Fund Balance \$ 13,035,961

* See page 6 ^ See page 7 # See page 8 **Rounding

Western Hills Fire Protection District
 Budgeted Revenue - General Fund
 FY 2020

	<u>2018 Actual</u>	<u>2019 Adopted</u>	<u>2019 Estimated</u>	<u>2020 Adopted</u>	<u>2020 Adopted / 2019 YE Estimated % Inc/-Dec</u>
TAXES					
Property Taxes	\$ 2,108,604	\$ 2,576,152	\$ 2,576,152	\$ 4,771,972	85.24%
Refunds/Abatements Taxes	9,963	1,788	1,788	58	-96.76%
Specific Ownership Taxes	156,361	75,000	156,360	78,750	-49.64%
TOTAL TAXES	<u>2,274,928</u>	<u>2,652,940</u>	<u>2,734,300</u>	<u>4,850,780</u>	<u>77.40%</u>
OTHER REVENUE					
Interest - County Treasurer	1,419	1,000	1,000	1,000	0.00%
Investment Interest	111,810	75,000	75,000	78,750	5.00%
Fees & Other Local	7,102	6,000	6,000	6,300	5.00%
TOTAL OTHER REVENUE	<u>120,331</u>	<u>82,000</u>	<u>82,000</u>	<u>86,050</u>	<u>4.94%</u>
TOTAL REVENUES	<u><u>2,395,258</u></u>	<u><u>2,734,940</u></u>	<u><u>2,816,300</u></u>	<u><u>4,936,830</u></u>	<u><u>75.29%</u></u>

Western Hills Fire Protection District
 Budgeted Expenditures - General Fund
 FY 2020

	<u>2018 Actual</u>	<u>2019 Adopted</u>	<u>2019 Estimated</u>	<u>2020 Adopted</u>	<u>2020 Adopted / 2019 YE Estimated % Inc/-Dec</u>
ADMINISTRATION					
Professional & other fees	24,592	85,500	85,500	89,775	5.00%
Insurance	2,187	4,500	4,500	4,725	5.00%
Office expense	3,738	3,750	3,750	3,938	5.00%
Treasurer's fee	31,701	38,642	38,642	71,580	85.24%
Salaries - Directors	6,000	6,000	6,000	6,000	0.00%
Benefits - Directors	500	500	500	500	0.00%
Fire Department / City of Greeley	584,604	736,256	736,256	876,309	19.02%
Sub Total Administration	<u>653,321</u>	<u>875,148</u>	<u>875,148</u>	<u>1,052,826</u>	<u>20.30%</u>
BUILDING AND GROUNDS					
Utilities / Repairs & Maint	18,092	10,200	10,200	30,710	201.08%
Sub Total Buildings and Grounds	<u>18,092</u>	<u>10,200</u>	<u>10,200</u>	<u>30,710</u>	<u>201.08%</u>
TOTAL EXPENDITURES	<u><u>671,413</u></u>	<u><u>885,348</u></u>	<u><u>885,348</u></u>	<u><u>1,083,536</u></u>	<u><u>22.39%</u></u>

**Western Hills Fire Protection District
Budgeted Revenue & Expenditures - General Fund
FY 2020**

	<u>2018 Actual</u>	<u>2019 Adopted</u>	<u>2019 Estimated</u>	<u>2020 Adopted</u>	<u>2020 Adopted / 2019 YE Estimated % Inc/Dec</u>
ESTIMATED RESOURCES					
Beginning Fund Balance	\$ 4,394,581	\$ 5,820,814	\$ 6,118,426	\$ 8,099,131	32.37%
Estimated Revenue					
Property Tax	2,274,928	2,652,940	2,734,300	4,850,780	77.40%
Other Revenue	120,331	82,000	82,000	86,050	4.94%
Total Estimated Revenue	<u>2,395,258</u>	<u>2,734,940</u>	<u>2,816,300</u>	<u>4,936,830</u>	<u>75.29%</u>
TOTAL ESTIMATED RESOURCES	<u><u>6,789,839</u></u>	<u><u>8,555,754</u></u>	<u><u>8,934,726</u></u>	<u><u>13,035,961</u></u>	<u><u>45.90%</u></u>
ESTIMATED EXPENDITURES					
Administration	68,717	138,892	89,139	176,517	98.02%
Buildings and Grounds	18,092	10,200	10,200	30,710	201.08%
Intergovernmental	584,604	736,256	736,256	876,309	19.02%
TOTAL EXPENDITURES	<u>671,413</u>	<u>885,348</u>	<u>835,595</u>	<u>1,083,536</u>	<u>29.67%</u>
Ending Fund Balance	<u><u>6,118,426</u></u>	<u><u>7,670,406</u></u>	<u><u>8,099,131</u></u>	<u><u>11,952,425</u></u>	<u><u>47.58%</u></u>
DESIGNATION OF FUND BALANCE					
Emergency Reserve (TABOR)	71,900	82,048	84,489	148,105	75.29%
Equipment Reserve	1,856,077	1,667,250	1,282,500	2,095,000	63.35%
Apparatus Reserve	1,856,077	3,159,000	2,430,000	3,948,750	62.50%
Human Capital Reserve	1,282,500	1,667,250	1,282,500	2,095,000	63.35%
Designated for subsequent years expenditures	<u>880,466</u>	<u>1,094,858</u>	<u>3,019,642</u>	<u>3,665,570</u>	<u>21.39%</u>
Reconciliation of General Fund Balance					
Capital Assets - Cost	587,439	-	-	-	
Accumulated depreciation	(416,033)	-	-	-	
TOTAL ENDING FUND BALANCE	<u><u>\$ 6,118,426</u></u>	<u><u>\$ 7,670,406</u></u>	<u><u>\$ 8,099,131</u></u>	<u><u>\$ 11,952,425</u></u>	<u><u>47.58%</u></u>

Explanation of Designation of Fund Balance

The Board has determined to designate the following fund balances for 2020. The amounts are reviewed and adjusted annually.

Tabor Reserve	\$ 148,105
Equipment Reserve	2,095,000
Apparatus Reserve	3,849,750
Capital Reserve	2,095,000
Designated for subsequent years	<u>3,665,570</u>
Total Ending Fund Balance	\$ 11,952,425

Background:

The citizens of Western Hills asked the Board to secure services with the City of Greeley and continue to explore alternatives to provide fire protection services in April 2010. The long term goal of the Board is to accumulate funds to allow the District to pursue agreements with neighboring Fire Departments (option 2) or create a stand alone Fire Department (option 1) in the event that the contract with the City of Greeley is terminated.

The Western Hills Fire Protection District entered into an agreement with the City of Greeley for services beginning January 1, 2011.

The current agreement is set for a ten year period.

Projected costs – April 2010

Options Researched	One Time Costs	Annual Costs
1 - Form Independent Fire Department	\$ 4,791,638	\$ 1,197,910
2 - Contract for services – surrounding departments	\$ 2,276,028	\$ 1,078,119
3 - Contract with City of Greeley	None	\$ 946,349

(Note: original April 2010 amounts were revised for CPI 2010-June 2019)

Board goals set in November 2017

One year –	\$ 5,000,000	- accomplished in June 2018
Three years –	\$ 8,000,000	- projected December 2019
Five years –	\$10,000,000	



State of Colorado
Department of Local Affairs

Governor John W. Hickenlooper
Reeves Brown, Executive Director

Generated Online: August 26, 2011 11:39 AM

Western Hills Fire Protection District
Ms. Janice Perekrestenko or Budget Officer
c/o Greeley Fire Department
919 7th Street, Suite 103
Greeley, CO 80631-4255

Ref: Budget Year 2011 Statutory Property Tax Revenue Limitation

According to records of the Division of Local Government, the tax entity listed below has waived the statutory property tax revenue limit, C.R.S. 29-1-301, et seq. (otherwise known as the "5.5%" limitation). The Division of Local Government will not calculate and enforce the "5.5%" limit for a tax entity that has a multiple-year waiver currently in effect for or expiring in 2011.

Tax Entity: Western Hills Fire Protection District (62059/1)
Waiver Type: ELECTION
Waiver Source: Ballot Issue 5A
Waiver Date: May 4, 2010
DLG Waiver Ends Budget Year: Not applicable-continues until superceded

If any of the above information regarding the waiver of the statutory limitation is incorrect or has been superceded by a subsequent event (most commonly an election affecting an entity's general operating levy) please notify the Division of Local Government immediately.

The Division's duty under statute is to ensure a tax entity's compliance with the "5.5%" limit. Please understand that the Division's determination of a taxing entity's waiver of the "5.5%" limitation by election may not be above legal challenge. Also, any voter-approved revenue or mill levy limitation or otherwise imposed limitations, including TABOR limits and statutory mill levy caps, are neither calculated nor enforced by the Division of Local Government.

Sincerely,

A handwritten signature in black ink that reads "Cynthia Thayer".

Division of Local Government

**WESTERN HILLS FIRE
PROTECTION DISTRICT**

ADOPTED

2020

APPENDIX

**Affidavit of Publication
Resolution to Adopt Budget
Resolution to Appropriate Sums
Resolution to Set Mill Levy
Certification of Mill Levy
Certification of Valuation – Weld County – 11/20/19 Notice**

Affidavit of Publication

STATE OF COLORADO

ss.

County of Weld,

I Jennifer Usher

of said County of Weld, being duly sworn, say that I am an advertising clerk of

THE GREELEY TRIBUNE,

that the same is a three days weekly plus Sunday newspaper of general circulation and printed and published in the City of Greeley in said county and state; that the notice or advertisement, of which the annexed is a true copy, has been published in said daily newspaper for consecutive (days): that the notice was published in the regular and entire issue of every number of said newspaper during the period and time of publication of said notice, and in the newspaper proper and not in a supplement thereof; that the first publication of said notice was contained in the Twentieth day of September A.D. 2019 and the last publication thereof: in the issue of said newspaper bearing the date of the Twentieth day of September A.D. 2019 has been published continuously and uninterruptedly during the period of at least six months next prior to the first issue thereof contained said notice or advertisement above referred to; that said newspaper has been admitted to the United States mails as second-class matter under the provisions of the Act of March 3, 1879, or any amendments thereof; and that said newspaper is a daily newspaper duly qualified for publishing legal notices and advertisements within the meaning of the laws of the State of Colorado.

NOTICE OF BUDGET

Notice is hereby given that: a proposed budget has been submitted to Western Hills Fire Protection District Board of Directors on September 16, 2019 for the ensuing year of 2020; a copy of such proposed budget has been filed in the office of Western Hills Fire Protection District located at 1155 10th Avenue, Greeley, Colorado, where same is open for public inspection; such proposed budget will be considered at a Regular meeting of the Board of Directors to be held at 1731 Cedar Avenue, Greeley, Colorado on December 9, 2019 at 5:30pm. Any interested elector of such Western Hills Fire Protection District may inspect the proposed budget and file or register any objections thereto at any time prior to the final adoption of the budget.

By: Janice Perekrestenko
Sr. Administrative Specialist
Dated: 09/18/2019

The Tribune
September 20, 2019

September 20, 2019

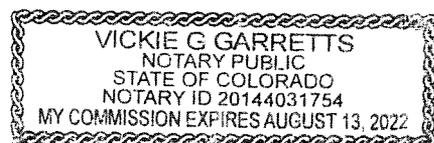
Total Charges: \$15.84

Jennifer Usher

20th day of September 2019

My Commission Expires 08/13/2022

Vickie G. Garretts
Notary Public



RESOLUTION TO ADOPT BUDGET

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE **WESTERN HILLS FIRE PROTECTION DISTRICT** GREELEY, COLORADO FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2020, AND ENDING ON THE LAST DAY OF DECEMBER, 2020.

WHEREAS, the Board of Directors of Western Hills Fire Protection District has appointed Janice Perekrestenko, Sr. Administrative Specialist to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, Janice Perekrestenko, Sr. Administrative Specialist has submitted a proposed budget to this governing body on September 16, 2019, for its consideration, and;

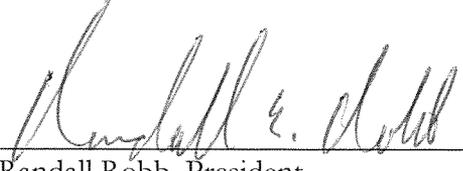
WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on December 9, 2019, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and;

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves/fund balances so that the budget remains in balance, as required by law.

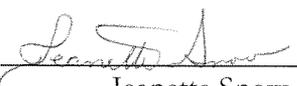
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS of the WESTERN HILLS FIRE PROTECTION DISTRICT, Colorado:

- Section 1. That the budget as submitted, amended, and summarized by fund hereby is approved and adopted as the budget of the Western Hills Fire Protection District for the year stated above.
- Section 2. That the budget hereby approved and adopted shall be signed by the President and Secretary and made a part of the public records of the Western Hills Fire Protection District. :

ADOPTED, this 9th day of December, A.D., 2019.



Randall Robb, President

Attest: 

Jeanette Snow, Secretary

RESOLUTION TO APPROPRIATE SUMS OF MONEY

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE **WESTERN HILLS FIRE PROTECTION DISTRICT**, COLORADO, FOR THE 2020 BUDGET YEAR.

WHEREAS, the Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on December 9, 2019, 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 budget, and;

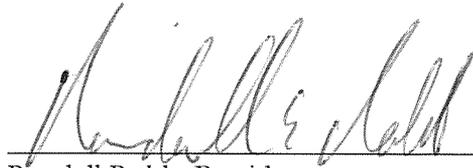
WHEREAS, it is not only required by law, but also necessary to appropriate the revenues and reserves or fund balances provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS of the WESTERN HILLS FIRE PROTECTION DISTRICT, Colorado:

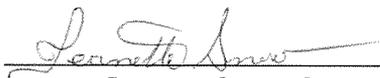
Section 1. That the following sums are hereby appropriated from the revenue of each fund, to each fund, for purposes stated:

General Fund	
Current Operating Expenses	\$ <u>13,035,961</u>
Debt Service	\$ -0-
Total General Fund	\$ <u>13,035,961</u>

ADOPTED, this 9th day of December, A.D., 2019.



Randall Robb, President

Attest: 

Jeanette Snow, Secretary

RESOLUTION TO SET MILL LEVIES

A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2018, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE WESTERN HILLS FIRE PROTECTION DISTRICT, COLORADO, FOR THE 2020 BUDGET YEAR.

WHEREAS, the Board of Directors of the Western Hills Fire Protection District has adopted the annual budget in accordance with the Local Government Budget Law, on December 9, 2019, and;

WHEREAS, the amount of money necessary to balance the budget for **general operating** purposes is \$4,771,972 and;

WHEREAS, the Western Hills Fire Protection District finds that it is required to **temporarily** lower the general operating mill levy to render a refund for \$ 0.00, and;

WHEREAS, the amount of money necessary to balance the budget for **capital expenditure** purposes from property tax revenue by voters or at public hearing is \$ 0.00,

WHEREAS, the amount of money necessary to balance the budget for voter approved **bonds and interest** is \$0.00, and;

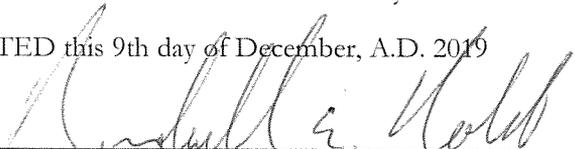
WHEREAS, the 2019 valuation assessment for the Western Hills Fire Protection District as certified by the Weld County Assessor is \$ 473,175,230.00.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE WESTERN HILLS FIRE PROTECTION DISTRICT, COLORADO:

- Section 1. That for the purpose of meeting all **general operating** expenses of the Western Hills Fire Protection District during the 2020 budget year, there is hereby levied a tax of 10.085 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the taxable year 2019.
- Section 2. That for the purpose of rendering a refund to its constituents during 2020 budget year, there is hereby levied a **temporary tax credit/mill levy reduction** of 0.000 mills.
- Section 3. That for the purpose of meeting all approved **capital expenditures** of the Western Hills Fire Protection District during the 2020 budget year, there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2019.
- Section 4. That for the purpose of meeting all payments for **bonds and interest** of the Western Hills Fire Protection District during the 2020 budget year, there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2019.
- Section 5. That the President is hereby authorized and directed to immediately certify to the County Commissioners of Weld County, Colorado, the mill levies for the Western Hills Fire Protection District as hereinabove determined and set based upon the final certification of valuation from the county assessor.

ADOPTED this 9th day of December, A.D. 2019

Attest:


Randall Robb, President

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of WELD COUNTY, Colorado.

On behalf of the WESTERN HILLS FIRE,

(taxing entity)^A

the Board of Directors

(governing body)^B

of the Western Hills Fire Protection District

(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ \$473,175,230 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: \$ \$473,175,230 (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57) **USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10**

Submitted: 12/10/2019 for budget/fiscal year 2020.
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	<u>10.085</u> mills	\$ <u>4,771,972</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	10.085 mills	\$ 4,771,972
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]	10.085 mills	\$ 4,771,972

Contact person: (print) Janice Perekrestenko Daytime phone: () 970-350-9507

Signed: Janice Perekrestenko Title: Sr. Administrative Specialist
Janice Perekrestenko (Dec 10, 2019)

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

¹ If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.
² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's **FINAL** certification of valuation).

CERTIFICATION OF TAX LEVIES, continued

THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.). Taxing entities that are

Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:

BONDS^J:

1. Purpose of Issue: _____
Series: _____
Date of Issue: _____
Coupon Rate: _____
Maturity Date: _____
Levy: _____
Revenue: _____

2. Purpose of Issue: _____
Series: _____
Date of Issue: _____
Coupon Rate: _____
Maturity Date: _____
Levy: _____
Revenue: _____

CONTRACTS^K:

3. Purpose of Contract: _____
Title: _____
Date: _____
Principal Amount: _____
Maturity Date: _____
Levy: _____
Revenue: _____

4. Purpose of Contract: _____
Title: _____
Date: _____
Principal Amount: _____
Maturity Date: _____
Levy: _____
Revenue: _____

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

Notes:

^A **Taxing Entity**—A jurisdiction authorized by law to impose ad valorem property taxes on taxable property located within its territorial limits (please see notes B, C, and H below). For purposes of the DLG 70 only, a *taxing entity* is also a geographic area formerly located within a *taxing entity's* boundaries for which the county assessor certifies a valuation for assessment and which is responsible for payment of its share until retirement of financial obligations incurred by the *taxing entity* when the area was part of the *taxing entity*. For example: an area of excluded property formerly within a special district with outstanding general obligation debt at the time of the exclusion or the area located within the former boundaries of a dissolved district whose outstanding general obligation debt service is administered by another local government^C.

^B **Governing Body**—The board of county commissioners, the city council, the board of trustees, the board of directors, or the board of any other entity that is responsible for the certification of the *taxing entity's* mill levy. For example: the board of county commissioners is the governing board ex officio of a county public improvement district (PID); the board of a water and sanitation district constitutes ex officio the board of directors of the water subdistrict.

^C **Local Government** - For purposes of this line on Page 1 of the DLG 70, the *local government* is the political subdivision under whose authority and within whose boundaries the *taxing entity* was created. The *local government* is authorized to levy property taxes on behalf of the *taxing entity*. For example, for the purposes of this form:

1. a municipality is both the *local government* and the *taxing entity* when levying its own levy for its entire jurisdiction;
2. a city is the *local government* when levying a tax on behalf of a business improvement district (BID) *taxing entity* which it created and whose city council is the BID board;
3. a fire district is the *local government* if it created a subdistrict, the *taxing entity*, on whose behalf the fire district levies property taxes.
4. a town is the *local government* when it provides the service for a dissolved water district and the town board serves as the board of a dissolved water district, the *taxing entity*, for the purpose of certifying a levy for the annual debt service on outstanding obligations.

^D **GROSS Assessed Value** - There will be a difference between gross assessed valuation and net assessed valuation reported by the county assessor only if there is a “tax increment financing” entity (see below), such as a downtown development authority or an urban renewal authority, within the boundaries of the *taxing entity*. The board of county commissioners certifies each *taxing entity's* total mills upon the *taxing entity's* Gross Assessed Value found on Line 2 of Form DLG 57.

^E **Certification of Valuation by County Assessor, Form DLG 57** - The county assessor(s) uses this form (or one similar) to provide valuation for assessment information to a *taxing entity*. The county assessor must provide this certification no later than August 25th each year and may amend it, one time, prior to December 10th. Each entity must use the **FINAL** valuation provided by assessor when certifying a tax levy.

^F **TIF Area**—A downtown development authority (DDA) or urban renewal authority (URA), may form plan areas that use “tax increment financing” to derive revenue from increases in assessed valuation (gross minus net, Form DLG 57 Line 3) attributed to the activities/improvements within the plan area. The DDA or URA receives the differential revenue of each overlapping *taxing entity's* mill levy applied against the *taxing entity's* gross assessed value after subtracting the *taxing entity's* revenues derived from its mill levy applied against the net assessed value.

^G **NET Assessed Value**—The total taxable assessed valuation from which the *taxing entity* will derive revenues for its uses. It is found on Line 4 of Form DLG 57. **Please Note:** A downtown development authority (DDA) may be both a *taxing entity* and have also created its own *TIF area* and/or have a URA *TIF Area* within the DDA's boundaries. As a result DDAs may both receive operating revenue from their levy applied to their certified *NET assessed value* and also receive TIF revenue generated by any *tax entity* levies overlapping the DDA's *TIF Area*, including the DDA's own operating levy.

^H **General Operating Expenses (DLG 70 Page 1 Line 1)**—The levy and accompanying revenue reported on Line 1 is for general operations and includes, in aggregate, all levies for and revenues raised by a *taxing entity* for purposes not lawfully exempted and detailed in Lines 3 through 7 on Page 1 of the DLG 70. For example: a fire pension levy is included in general operating expenses, unless the pension is voter-approved, if voter-approved, use Line 7 (Other).

^I **Temporary Tax Credit for Operations (DLG 70 Page 1 Line 2)**—The Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction of 39-1-111.5, C.R.S. may be applied to the *taxing entity*'s levy for general operations to effect refunds. Temporary Tax Credits (TTCs) are not applicable to other types of levies (non-general operations) certified on this form because these levies are adjusted from year to year as specified by the provisions of any contract or schedule of payments established for the payment of any obligation incurred by the *taxing entity* per 29-1-301(1.7), C.R.S., or they are certified as authorized at election per 29-1-302(2)(b), C.R.S.

^J **General Obligation Bonds and Interest (DLG 70 Page 1 Line 3)**—Enter on this line the total levy required to pay the annual debt service of all general obligation bonds. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments. Title 32, Article 1 Special districts and subdistricts must complete Page 2 of the DLG 70.

^K **Contractual Obligation (DLG 70 Page 1 Line 4)**—If repayment of a contractual obligation with property tax has been approved at election and it is not a general obligation bond (shown on Line 3), the mill levy is entered on this line. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments.

^L **Capital Expenditures (DLG 70 Page 1 Line 5)**—These revenues are not subject to the statutory property tax revenue limit if they are approved by counties and municipalities through public hearings pursuant to 29-1-301(1.2) C.R.S. and for special districts through approval from the Division of Local Government pursuant to 29-1-302(1.5) C.R.S. or for any *taxing entity* if approved at election. Only levies approved by these methods should be entered on Line 5.

^M **Refunds/Abatements (DLG 70 Page 1 Line 6)**—The county assessor reports on the *Certification of Valuation* (DLG 57 Line 11) the amount of revenue from property tax that the local government did not receive in the prior year because taxpayers were given refunds for taxes they had paid or they were given abatements for taxes originally charged to them due to errors made in their property valuation. The local government was due the tax revenue and would have collected it through an adjusted mill levy if the valuation errors had not occurred. Since the government was due the revenue, it may levy, in the subsequent year, a mill to collect the refund/abatement revenue. An abatement/refund mill levy may generate revenues up to, but not exceeding, the refund/abatement amount from Form DLG 57 Line 11.

1. Please Note: Pursuant to Article X, Section 3 of the Colorado Constitution, if the *taxing entity* is in more than one county, as with all levies, the abatement levy must be uniform throughout the entity's boundaries and certified the same to each county. To calculate the abatement/refund levy for a *taxing entity* that is located in more than one county, first total the abatement/refund amounts reported by each county assessor, then divide by the *taxing entity*'s total net assessed value, then multiply by 1,000 and round down to the nearest three decimals to prevent levying for more revenue than was abated/refunded. This results in an abatement/refund mill levy that will be uniformly certified to all of the counties in which the *taxing entity* is located even though the abatement/refund did not occur in all the counties.

^N **Other (DLG 70 Page 1 Line 7)**—Report other levies and revenue not subject to 29-1-301 C.R.S. that were not reported above. For example: a levy for the purposes of television relay or translator facilities as specified in sections 29-7-101, 29-7-102, and 29-7-105 and 32-1-1005 (1) (a), C.R.S.; a voter-approved fire pension levy; a levy for special purposes such as developmental disabilities, open space, etc.

CERTIFICATION OF VALUATION BY WELD COUNTY ASSESSOR

Name of Jurisdiction: 0519 - WESTERN HILLS FIRE

IN WELD COUNTY ON 11/20/2019

New Entity: No

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS (5.5% LIMIT) ONLY
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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 2019 IN WELD COUNTY, COLORADO

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$255,443,900
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: *	\$473,175,230
3. LESS TIF DISTRICT INCREMENT, IF ANY:	\$0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$473,175,230
5. NEW CONSTRUCTION: **	\$1,018,578
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.): ##	\$177,942,020
10. TAXES COLLECTED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a) C.R.S.):	\$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.):	\$57.59

* 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 'TAVOR' 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 2019 IN WELD COUNTY, COLORADO ON AUGUST 25, 2019

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: @	\$767,732,968
ADDITIONS TO TAXABLE REAL PROPERTY:	
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: !	\$3,967,000
3. ANNEXATIONS/INCLUSIONS:	\$0
4. INCREASED MINING PRODUCTION: %	\$0
5. PREVIOUSLY EXEMPT PROPERTY:	\$521,196
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	\$203,362,309
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: <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>	\$0
DELETIONS FROM TAXABLE REAL PROPERTY:	
8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	\$3,115
9. DISCONNECTIONS/EXCLUSION:	\$0
10. PREVIOUSLY TAXABLE PROPERTY:	\$228,000

@ 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, 2019

Data Date: 11/20/2019

