

# 2021 Budget



## Mission Statement

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“Adams County Fire Rescue is a progressive, well prepared emergency response organization that enhances our community by providing compassionate, professional, high quality fire, rescue, EMS, and prevention services.”

## Motto

“Serving with integrity and compassion.”



# Adams County Fire Rescue

8055 N. Washington Street, Denver, CO 80229

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November 18, 2020

Division of Local Government  
1313 Sherman St., Room 521  
Denver, CO 80203

Re: Transmittal of Adopted 2021 Budget

To the Division of Local Government,

In accordance with C.R.S. 29-1-103, attached please find the 2021 Budget of the Adams County Fire Protection District, which was adopted by the District's Board of Directors on November 18, 2020. The attached 2021 presents a complete financial plan by fund for the budget year 2021 and sets forth the following:

1. All proposed expenditures for administration, operations, maintenance, debt service, and capital projects to be undertaken or executed by any spending agency during budget year 2021;
2. Anticipated revenues for budget year 2021;
3. Estimated beginning and ending fund balances;
4. The corresponding actual figures for the prior fiscal year 2019 and estimated figures projected through the end of the current fiscal year 2020, including disclosure of all beginning and ending fund balances, consistent with the basis of accounting used to prepare the budget;
5. A written budget message describing the important features of the 2021 Budget, including a statement of the budgetary basis of accounting used and a description of the services to be delivered during budget year 2021; and,
6. Explanatory schedules or statements classifying the expenditures by object and the revenues by source.

As required by the Local Government Budget Law of Colorado, the attached 2021 Budget ensures that expenditures do not exceed available revenues and beginning fund balances.

Sincerely,

Mark Schuman  
Acting Fire Chief

# Budget Message

(Pursuant to C.R.S. 29-1-103(1)(e))

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The attached 2021 Budget for the Adams County Fire Protection District projects the beginning fund balances, estimated revenues and expenditures, inter-fund transfers and ending fund balances for fiscal year 2021, including the General Fund, Capital Reserve Fund, Bond Fund, and SWAC Volunteer Pension Fund. The District's 2021 Budget operates on a calendar year and was prepared on a modified accrual basis.

The beginning General Fund balance is projected to be approximately \$8 million, significantly higher than what was originally anticipated when the 2020 Budget was adopted in the fall of 2019. The higher than anticipated beginning General Fund balance is due to an increase in the actual carry-over funds from 2019 and an anticipated decrease of benefit and wage costs in 2020, which is attributed to COVID-19 isolation and multiple unfilled positions.

The majority of the District's revenues come from property taxes. Because property values in Colorado are assessed every other year, tax revenues for 2021 are projected to remain somewhat flat, except for an approximately 2% increase in tax revenues resulting from new construction recently occurring within the District.

With the repeal of the Gallagher Amendment and the implementation of legislation previously enacted by the Colorado Legislature, for the time being the Residential Assessment Rate will remain at 7.15% and the non-residential assessment rate will remain at 29%.

In May 2020 the District's voters approved two Ballot Issues. Ballot Issue 5A permits the District to permanently assess an additional general operating property tax of 1 mill once the 2011 Series General Obligation Bond matures in November 2022. Ballot Issue 5B authorizes the District to further stabilize future tax revenues by adjusting its mill levy up or down to offset changes in the assessment rate for any classification of property. The District's 2021 general operating property tax will be certified at 16.207 mills. An addition property tax of .057 mills. Will be certified for abatements and refunds. The District also will certify a debt service property tax of 0.419 mills.

In 2020, ACFR was approved for a federal grant to partially reimburse the costs to replace its self-contained breathing apparatus (SCBA) and air compressor, the components of which are outdated or will be in the near future. This capital purchase, originally slated for 2020, will now occur in 2021, with an estimated cost of \$995,000. Once the SCBA and compressor are purchased, the grant will reimburse the District for \$381,500 of the cost.

In 2021 and 2022, the District and surrounding jurisdictions will share in the proceeds from an approximately \$1.2 million federal grant. This grant will pay for 95% of the costs to upgrade Knox security boxes in the northern metropolitan area over the next two years, which is an important step towards interoperability between agencies. This equates to about \$230,000 for 1,811 Knox boxes within the District. The District also has applied for a \$150,000 federal grant for a public education RV that will replace and enhance the District's aging smoke/safety trailer. The District also has applied for a federal "SAFER" grant to reimburse the cost the District incurred in hiring three firefighters in 2020. If awarded this grant, the District would receive approximately \$700,000 in revenues over the next three years.

The District continues to provide various planning, prevention, response and recovery services to the community, including emergency management and planning, fire prevention, new construction plans review, fire and life-safety code enforcement, public education, fire investigations, and all-hazard response to fires, hazard materials, technical rescue and water rescue, wildland and emergency medical services. Numerous ancillary and administrative services take place within the District in support of its primary

services, including administration, finance, public information, accreditation, IT, training, communications, purchasing, fleet, equipment and facilities maintenance, supplies, peer support, wellness and fitness, etc.

The services provided in 2021 are anticipated to be very similar to the services provided 2020. If needed, the District may deploy more personnel, apparatus and equipment to wildland fires in 2021 than it has in the past. The cost for wages and benefits for these deployments are reimbursed by the requesting agency (county, state, federal), as is the backfill of overtime caused by these deployments, which results in no increased cost to the District citizens, while serving the greater good of the fire service. If the District deploys apparatus, the associated charges/reimbursement should at least cover, if not exceed, the operating and maintenance costs of that equipment, which could potentially result in a short-term net financial gain for the District.

Overall, expenditures in 2021 will be very similar to the expenses incurred in 2020. It should be noted that some budget line items and categories have been rearranged, making year-over-year comparisons less easy to track, at least in the short-term. With a few exceptions, expenses are expected to remain flat or even decrease in 2021. The overall projected expenditures reflect an increase of approximately \$501,000, mostly due to grant expenses and anticipated wildfire deployments, each of which will be reimbursed.

The Denver metropolitan area real estate market and Colorado's economy have been strong in recent years, but uncertainties created by the current political climate, civil unrest, and COVID-19, have reinforced the need for the District to be efficient with its resources and continue to build reserves to weather potential future economic downturns. The District utilizes various plans and funds to account for future expenses and build reserve funds. The budget and planning processes are collaborative and include input from personnel throughout the organization and information from various public and private resources, including Adams County, Metro-Denver and Colorado economic forecasts (<http://www.metrodenver.org>, <http://leg.colorado.gov/EconomicForecasts>, <http://www.usajreality.com>)

The 2021 ending General Fund balance is anticipated to be approximately \$8.4 million, which is approximately 38% of the District's annual expenditures. That 2021 ending General Fund balance will be comprised of restricted funds equal to 3% of expenditures, as required by Amendment 1 to the Colorado Constitution, commonly referred to as the Tax Payer Bill of Rights (TABOR); approximately 11% in assigned reserve funds; and, approximately 24% in unassigned funds.

The assigned funds include health benefits reserves equal to 15% of anticipated benefit costs; 30% to 50% of vested sick leave; and, a revenue stabilization fund that was established in 2020, which is reserved for future uses as a "rainy day fund", with a target of 25% of annual expenditures (approximately 5% currently). The carry-over/unassigned fund balances, equal to 17%-25% of anticipated expenditures, are the carry-over moneys needed to continue operations after the first of each year until new tax revenue begins to be received, typically in March and April.

The District's leadership intends to plan and prepare for future capital projects well in advance, to the extent possible. This has been accomplished by establishing various assigned funds within the Capital Reserve Fund, including the purchase of SCBAs, radios, apparatus and station remodel/replacement. Station 14 was scheduled to have a major remodel in 2021. The District will continue to dedicate funds toward that purpose, but due to economic uncertainties, that capital project will likely be delayed until at least 2022.

### **Collaborations and Partnerships:**

The District continues to explore opportunities to partner with other agencies in an effort to operate more efficiently. The District has collaborated with North Metro Fire Rescue District in fleet maintenance services since 2019. The costs of the facilities, employees and repairs are proportionately shared.

The north area fire departments collaborate on many projects and programs, including the North Area Fire Chiefs, Operations Chiefs and Training Chiefs, which meet frequently in an effort to collaborate and operate on emergency scenes as a unified response. This has resulted in a consortium approach to training and the

development of the North Area Fire Academy, North Area Technical Rescue Team, common procedures, CAD-to-CAD and closest unit dispatching, combined grant applications, etc.

The District also continues to actively participate as a contracting member of the Adams and Jefferson County Hazardous Response Authority.

### **Other Highlights and Notes:**

The District became an internationally accredited agency in 2019; one of only 19 Colorado fire departments and 280 fire departments nationally to have received this honor through the Commission of Fire Accreditation International. The District is required to submit annual assessment reports and reaccredit every five years.

The District has been a "Class 1" rated department from the Insurance Service Office (ISO) since 2017, the highest rating possible. Of the 47,696 fire departments rated nationwide, only about 270 have Class 1 rating.

In 2020, the District relocated Station 11 to a new state-of-the-art facility at 69<sup>th</sup> and Pecos. The old station was repurposed as offices for the District's fire prevention bureau.

Two new positions were created late in 2019. Emergency Manager was assigned to add an additional chief position, and an administrative captain, who will serve as accreditation manager and business analyst, was promoted from the ranks instead of hiring a data analyst. In 2020 an administrative EMS lieutenant position and a facilities maintenance technician position were established; however, the positions will not be filled until at least 2021. The District hired 13 firefighters in 2020. It is anticipated that three to five firefighters will retire each year for the foreseeable future.

The District's Moody's Investors Service rating remains an Aa2 on its outstanding general obligation debt, which is approximately \$1 million and due to be paid off in 2022. The Aa2 reflects the strengthening of the District's finances and operations following its merger with a neighboring fire protection district in 2015, which doubled the District's tax base, budget and nominal reserve position. The rating also incorporates the economic benefits of the District's favorable debt profile with limited long-term liabilities and rapid principal repayment.

The District remains committed to interacting with the community, not only while providing fire protection or emergency services, but also with planned community outreach programs. In recent years, the District has teamed with Hyland Hills Recreation District, the school districts, Adams County Sheriff's Office and various business sponsors to provide safe and useful events for the community, including Career Days, Halloween Trick or Treat Town, Breakfast with Santa, and Operation Free Bird. As an example, in 2019, 1,200 children and 800 adults attended Trick or Treat Town, which was hosted at Station 11. Unfortunately, COVID-19 has forced the District to reevaluate, reconsider and reorganize how it interacts with the public now and in the future.

### **Conclusions:**

As the District continues to grow and evolve, the Board and staff are focused on finding efficiencies within all aspects of the organization, taking advantage of opportunities for collaboration, partnering, and building transparency in everything they do. The Board and the entire District staff are committed to providing excellent, efficient and prompt service to the District's citizens and the business owners within the community. The Board and staff strive to stay attuned to, and aware of, the needs and service demands of their citizens and business owners and are committed to providing the best service possible.

Questions regarding the 2021 Budget may be directed to Acting Fire Chief Mark Schuman (303-539-6872).

**CERTIFIED RESOLUTION OF THE  
BOARD OF DIRECTORS OF THE  
ADAMS COUNTY FIRE PROTECTION DISTRICT**

- A) ADOPTING A BUDGET FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2021 AND ENDING ON THE LAST DAY OF DECEMBER, 2021;**
- B) APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS, IN THE AMOUNTS AND FOR THE PURPOSES AS SET FORTH IN THE BUDGET FOR FISCAL YEAR 2021; AND,**
- C) CERTIFYING AND LEVYING PROPERTY TAXES TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE 2021 Budget YEAR.**

WHEREAS, on or before October 15, 2020, the Budget Officer for the Adams County Fire Protection District prepared and submitted to the Fire District's Board of Directors a proposed budget for fiscal year 2021 ("2021 Budget");

WHEREAS, upon due and proper notice, published and posted in accordance with the law: a) the proposed 2021 Budget was open for inspection by the public at the Fire District's administrative offices; b) a public hearing was held on November 18, 2020; and, c) interested taxpayers were given the opportunity to file or register any objections to the proposed 2021 Budget prior to the public hearing;

WHEREAS, no objections were filed or registered prior to, or voiced during, the public hearing;

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues, so that the proposed 2021 Budget remains in balance, as required by law;

WHEREAS, it is not only required by law, but also necessary to appropriate revenues to and from the Fire District's funds for the purposes described in the proposed 2021 Budget to meet the estimated expenditures for 2021; and,

WHEREAS, it is necessary for the Fire District Board to certify and levy property taxes for 2020, to be collected in 2021, the revenue from which, when combined with estimated revenue from all other sources, shall be sufficient to meet the estimated expenditures for 2021.

**NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE ADAMS COUNTY FIRE PROTECTION DISTRICT:**

**Section 1. Adoption of 2021 Budget.** The attached 2021 Budget, as originally submitted, and amended by the Fire District Board, is approved and adopted as the budget of the Adams County Fire Protection District for fiscal year 2021.

**Section 2. Appropriation of Money to the Various Funds.** The sums of money set forth in the 2021 Budget are hereby appropriated to and from each fund for the purposes stated in the 2021 Budget.

**Section 3. Certification and Levy of Property Taxes.**

a. There is hereby certified and levied the following taxes:

- i. a tax of 16.207 mills for general operating expenses, and,
- ii. a tax of 0.057 mills for abatement and refunds, and,
- iii. a tax of 0.419 mills for debt service,

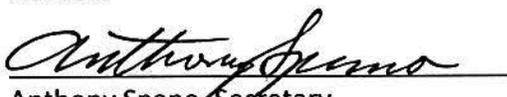
upon each dollar of the total valuation for assessment of all taxable property within the Fire District for the year 2020, to be collected in year 2021.

b. The Fire District's Budget Officer is authorized and directed to certify immediately to the Board of County Commissioners for Adams and Denver Counties, State of Colorado, the mill levies for the Fire District, as herein above determined and set.

ADOPTED this 18th day of November, 2020.

  
Jerry Marchese, President  
District Board of Directors

ATTEST:

  
Anthony Spano, Secretary  
District Board of Directors

**CERTIFIED COPY**

I, Anthony Spano, the Secretary of the Board of Directors of the Adam County Fire Protection District do hereby certify that attached 2021 Budget is a true and accurate copy of the finalized 2021 Budget adopted by the Board of Directors during a duly noticed public meeting on November 18, 2020 at which a quorum of the Board was present.

   
Anthony Spano, Board Secretary                      Date

**ADAMS COUNTY FIRE PROTECTION DISTRICT  
JANUARY 1, 2021 TO DECEMBER 31, 2021  
GENERAL FUND BUDGET**

	2019 Actual	2020 Budgeted	2020 Projected	2021 Approved	% Change from Projected
<b>BEGINNING BALANCE:</b>	8,916,876	5,519,267	7,528,954	7,813,818	3.8%
<b>REVENUES:</b>					
Property Taxes	15,762,360	19,022,019	18,927,069	19,443,975	
Delinquent Tax Revenue	1,064	0	0	0	
Delinquent Tax Revenue - Int	0	0	3,800	0	
Specific Ownership	1,337,610	1,450,000	1,400,000	1,400,000	
Fire Prevention Fees	153,928	170,000	220,000	160,000	
Grants	16,134	13,000	219,999	15,000	
Rental Income	900	17,500	17,500	17,500	
Reimbursements & Refunds	56,548	40,000	57,000	49,300	
Interest/Investments Income	96,427	130,000	84,000	85,000	
EMS Charges	2,272,141	3,201,000	3,064,527	2,902,100	
Other	138,968	20,000	270,000	330,000	
<b>TOTAL REVENUES:</b>	19,836,080	24,063,519	24,263,895	24,402,875	0.6%
<b>TOTAL AVAILABLE FUNDS:</b>	28,752,956	29,582,786	31,792,849	32,216,693	1.3%
<b>EXPENDITURES:</b>					
Administrative & General Costs	1,100,333	1,250,698	1,351,806	1,067,226	
Health benefits	1,539,823	2,219,723	2,006,683	1,920,745	
Wages & Pensions	12,709,215	14,887,725	14,700,240	14,929,268	
IT	228,144	262,075	229,590	367,806	
Fire Prevention Supplies/Services	40,894	62,563	61,445	42,100	
Training	187,321	282,701	154,748	296,231	
Comms	536,333	592,892	592,892	629,444	
Trucks & Equipment Repairs	339,697	347,333	358,622	719,910	
Special Ops	185,595	233,289	202,393	247,815	
EMS	190,429	173,020	185,123	200,920	
Facility Repair & Maintenance	94,602	229,086	229,086	263,735	
Station Supplies	23,773	34,685	31,685	37,485	
Utilities	207,160	222,500	220,598	191,040	
Capital Outlay & Contingencies	242,685	428,000	591,194	583,452	
Debt Service Principal	35,821	0	0	0	
Debt Service Interest	1,010	0	0	0	
<b>TOTAL EXPENDITURES:</b>	17,662,835	21,226,290	20,916,105	21,497,177	2.8%
<b>REVENUES LESS EXPENSES:</b>	2,173,245	2,837,229	3,347,791	2,905,698	
<b>TRANSFERS IN OR (OUT) TO OTHER FUNDS:</b>	(3,686,277)	(2,741,352)	(3,062,927)	(2,345,610)	
<b>TOTAL EXPENDITURES &amp; TRANSFERS:</b>	21,349,112	23,967,643	23,979,032	23,842,787	
<b>EXCESS/(DEF) OF CURRENT REVENUES:</b>	(1,387,922)	95,876	284,864	512,215	
<b>FUND BALANCE BEGINNING OF YEAR:</b>	8,916,876	5,519,267	7,528,954	7,813,818	
<b>FUND BALANCE END OF YEAR:</b>	7,528,954	5,615,143	7,813,818	8,326,033	6.6%
<b>COMPONENTS OF GEN FUND BALANCE:</b>					
Restricted Funds (TABOR Reserve)	544,693	636,789	627,483	644,915	
Assigned Funds	2,320,816	1,240,371	1,940,371	2,292,763	
Unassigned Funds	4,663,445	3,737,982	5,245,963	5,388,354	
<b>TOTAL:</b>	7,528,954	5,615,143	7,813,818	8,326,033	

NOTE: Adjustments were made to budget categories in 2021.

**CAPITAL/RESERVE FUND BUDGET  
ADAMS COUNTY FIRE PROTECTION DISTRICT  
JANUARY 1, 2021 TO DECEMBER 31 2021**

	Actual 2019	Budgeted 2020	Projected 2020	Approved 2021	% Change from Projected 2020
<b>BALANCE BEGINNING OF THE YEAR:</b>	4,699,654	1,858,123	1,066,159	3,035,325	184.7%
Impact Fees	282,965	150,000	600,000	300,000	
Interest	32,897	200	1,000	5,000	
Grant Income (State EMS Grant)	0	108,360		102,275	
Grant Income (AFG SCBA)	0	554,592		381,500	
<b>TOTAL REVENUES:</b>	<b>315,862</b>	<b>813,152</b>	<b>601,000</b>	<b>788,775</b>	<b>31.2%</b>
<b>TOTAL AVAILABLE FUNDS:</b>	<b>5,015,516</b>	<b>2,671,275</b>	<b>1,667,159</b>	<b>3,824,100</b>	<b>129.4%</b>
<b>EXPENDITURES:</b>					
Administration	0	5,000	5,000	5,000	
Apparatus and Vehicle Purchase	426,817	1,635,158	1,007,174	145,000	
Facilities Construction/Remodel	7,115,349	0	0	0	
General Equipment Purchase	58,268	114,268	58,268	0	
Grant Expenses	2,500	1,183,820	0	1,173,880	
<b>DEBT SERVICE EXPENSES:</b>					
Apparatus Lease Principal Payment	93,979	96,852	96,852	99,815	
Apparatus Lease Interest Payment	10,198	7,324	7,324	4,363	
Facilities Lease Principal Payment	300,000	300,000	300,000	310,000	
Facilities Lease Interest Payment	395,860	388,097	388,097	379,163	
Equipment Lease Principal Payment	0	0	0	52,676	
Equipment Lease Interest Payment	0	0	0	8,154	
<b>TOTAL EXPENDITURES:</b>	<b>8,402,971</b>	<b>3,730,519</b>	<b>1,862,715</b>	<b>2,178,051</b>	<b>16.9%</b>
<b>REVENUES OVER EXPENDITURES:</b>	<b>(8,087,109)</b>	<b>(2,917,367)</b>	<b>(1,261,715)</b>	<b>(1,389,276)</b>	<b>10.1%</b>
<b>OTHER FINANCE SOURCES/USES:</b>					
Sale of Assets	767,337	0	0	0	
Proceeds From Capital Leases	0	280,000	224,000	0	
Transfer In/(Out) From General Fund	3,686,277	3,062,927	3,062,927	2,345,610	
<b>TOTAL OTHER FINANCING:</b>	<b>4,453,614</b>	<b>3,342,927</b>	<b>3,286,927</b>	<b>2,345,610</b>	<b>-28.6%</b>
<b>EXCESS/(DEF) OF REV &amp; FM USES:</b>	<b>(3,633,495)</b>	<b>425,560</b>	<b>2,025,212</b>	<b>956,334</b>	<b>-52.8%</b>
<b>FUND BALANCE BEG YEAR:</b>	<b>4,699,654</b>	<b>1,858,123</b>	<b>1,066,159</b>	<b>3,091,371</b>	<b>190.0%</b>
<b>FUND BALANCE END OF YEAR:</b>	<b>1,066,159</b>	<b>2,283,683</b>	<b>3,091,371</b>	<b>4,047,705</b>	<b>30.9%</b>
<b>COMPONENTS OF CAP RES ASSIGNED FUNDS:</b>					
SCBA	186,080	0	448,820	25,000	
RADIO RESERVE	116,464	58,196	0	20,000	
MAJOR EQUIPMENT RESERVE*	763,615	505,648	617,648	661,247	
IMPACT FEES	0	0	1,003,699	1,303,699	
STATION BLDG & GRNDS	0	1,000,000	965,158	1,965,883	
PPE	0	0	0	15,830	
<b>TOTAL:</b>	<b>1,066,159</b>	<b>1,563,844</b>	<b>3,035,325</b>	<b>3,991,659</b>	

\* 2019 Assigned Fund Includes Impact Fees of \$403,499, which are separated in 2020

**NOTE:** Increased revenues in 2020 and 2021 allow the District to supplement the assigned funds in both the General and Capital Reserve Budgets. Tentative plans were made to begin a remodel of Station 14 in 2021, however, COVID-19, political, civil unrest and other factors have created some economic uncertainty, and the plans will likely be delayed until a sense of stability has been reached. Regardless, the District is allocating \$1million in 2021 for that project.

**SWAC VOLUNTEER PENSION BUDGET  
ADAMS COUNTY FIRE PROTECTION DISTRICT  
JANUARY 1, 2021 TO DECEMBER 31, 2021**

	<b>ACTUAL 2019</b>	<b>ESTIMATED 2020</b>	<b>APPROVED 2021</b>
<b>Beginning FUND BALANCE:</b>	1,369,242	1,362,031	1,314,963
<b>REVENUES:</b>			
Contributions from General Budget	56,000	119,000	119,000
Investment Income	193,463	88,532	85,473
Contributions from the State	8,100	8,100	8,100
Other Income		7,500	7,500
<b>TOTAL REVENUE CURRENT YEAR:</b>	<b>257,563</b>	<b>223,132</b>	<b>220,073</b>
<b>TOTAL AVAILABLE FUNDS:</b>	<b>1,626,805</b>	<b>1,585,163</b>	<b>1,535,036</b>
<b>EXPENDITURES:</b>			
Benefits Paid to Retirees	242,333	242,000	237,000
Administration of Investment Funds	4,765	7,000	7,000
Professional Fees, audit, Actuary	9,900	10,000	10,500
Funeral Costs		3,200	3,200
Miscellaneous	7,776	8,000	8,000
<b>TOTAL EXPENDITURES:</b>	<b>264,774</b>	<b>270,200</b>	<b>265,700</b>
<b>INCREASE (DECREASE) IN NET POSITION:</b>	<b>(7,211)</b>	<b>(47,068)</b>	<b>(45,627)</b>
<b>BEGINNING FUND BALANCE:</b>	<b>1,369,242</b>	<b>1,362,031</b>	<b>1,314,963</b>
<b>ENDING FUND BALANCE:</b>	<b>1,362,031</b>	<b>1,314,963</b>	<b>1,269,336</b>

**ADAMS COUNTY FIRE PROTECTION DISTRICT  
BOND FUND BUDGET  
JANUARY 1, 2021 TO DECEMBER 31, 2021**

	<b>ACTUAL 2019</b>	<b>ESTIMATED 2020</b>	<b>APPROVED 2021</b>
<b>REVENUES</b>			
<b>TAXES</b>	431,787	453,713	502,198
<b>INTEREST</b>	147	150	50
<b>TOTAL REVENUES</b>	<b>431,934</b>	<b>453,863</b>	<b>502,248</b>
<b>EXPENDITURES</b>			
BOND PRINCIPAL PAYMENT series 2011	445,000	455,000	470,000
INTEREST PAYMENT series 2011	62,675	48,213	33,425
ADMINISTRATION	500	500	500
<b>TOTAL EXPENDITURES</b>	<b>508,175</b>	<b>503,713</b>	<b>503,925</b>
<b>EXCESS REVENUES OVER EXPENSES</b>	<b>-76,241</b>	<b>-49,850</b>	<b>-1,677</b>
<b>FUND BALANCE BEGINNING OF YEAR</b>	<b>132,087</b>	<b>55,846</b>	<b>5,996</b>
<b>FUND BALANCE END OF YEAR</b>	<b>55,846</b>	<b>5,996</b>	<b>4,319</b>
<b>CALCULATION OF MILL LEVY:</b>			<b>2021</b>
TAXES NEEDED FOR GOB SERIES 2011			502,198
ASSESSED VALUATION (ADAMS AND DENVER)			1,198,562,920
MILL LEVY NEEDED TO PRODUCE NEEDED TAX			0.000419
<b>PROPORTIONATE ASSESSMENTS:</b>			
ADAMS COUNTY	1,188,167,590	99.13%	497,842
DENVER	10,395,330	0.87%	4,356
<b>TOTAL</b>	<b>1,198,562,920</b>		<b>502,198</b>

**NOTES:**

Needed Revenues of 503,925 for 2021 less part of existing fund balance of 1,677 = 502,198 needed revenues

**PROPERTY TAX REVENUE SUMMARY**

<b>ASSESSED VALUE:</b>	<b>2019 ACTUAL</b>	<b>2020 APPROVED</b>	<b>2021 PROPOSED</b>
Adams County Gross	983,158,930	1,181,218,680	1,206,401,230
Less TIF District Increment	(15,419,270)	(18,454,890)	(18,233,640)
<b>Net Adams County</b>	<b>967,739,660</b>	<b>1,162,763,790</b>	<b>1,188,167,590</b>
<b>Net Denver</b>	<b>6,947,730</b>	<b>10,925,450</b>	<b>10,395,330</b>
<b>TOTAL NET ASSESSED VALUE:</b>	<b>974,687,390</b>	<b>1,173,689,240</b>	<b>1,198,562,920</b>
Change From Previous Year	-0.9%	20.4%	2.1%
<b>REFUNDS AND ABATEMENTS:</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Adams	52,816	59,625	68,166
Denver			
<b>TOTAL:</b>	<b>52,816</b>	<b>59,625</b>	<b>68,166</b>
<b>NEEDED GENERAL PROPERTY TAX REVENUE:</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Adams County 047	15,934,094	19,144,049	19,324,358
Denver 116A	112,602	177,069	169,070
Adams Delinquent Tax	1,064		
Denver Delinquent Tax			
<b>TOTAL:</b>	<b>16,047,760</b>	<b>19,321,118</b>	<b>19,493,427</b>
Change From Previous Year	0.6%	20.4%	0.9%
<b>GENERAL FUND MILL LEVY:</b>	<b>16.207</b>	<b>16.207</b>	<b>16.207</b>
<b>ABATEMENTS:</b>	<b>0.054</b>	<b>0.051</b>	<b>0.057</b>
<b>ADJUSTMENT FOR 7.15% RESIDENTIAL RATE (vs 7.15%):</b>	<b>N/A</b>	<b>N/A</b>	<b>0.000</b>
<b>TOTAL MILL LEVY:</b>	<b>16.207</b>	<b>16.207</b>	<b>16.264</b>
<b>NEEDED BOND FUND PROPERTY TAX REVENUE:</b>			
Adams County	428,709	449,340	497,842
Denver	3,078	4,373	4,356
<b>TOTAL:</b>	<b>431,787</b>	<b>453,713</b>	<b>502,198</b>
Change From Previous Year	-15.3%	5.1%	10.7%
<b>BOND FUND MILL:</b>	<b>0.443</b>	<b>0.387</b>	<b>0.419</b>

**CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments**

TO: County Commissioners<sup>1</sup> of Adams County, Colorado.

On behalf of the Adams County Fire Protection District,

the (taxing entity)<sup>A</sup> Board of Directors

of the (governing body)<sup>B</sup> Adams County Fire Protection District  
 (local government)<sup>C</sup>

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 1,206,401,230 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 property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 1,188,167,570 (NET<sup>G</sup> 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: 12/15/2020 for budget/fiscal year 2021  
 (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>	<u>16.207</u> mills	\$ <u>19,256,633</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< <u>0.0</u> > mills	\$ < <u>0.0</u> >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b><u>16.207</u> mills</b>	<b>\$ <u>19,256,632</u></b>
3. General Obligation Bonds and Interest <sup>J</sup>	<u>0.419</u> mills	\$ <u>497,842</u>
4. Contractual Obligations <sup>K</sup>	_____ mills	\$ _____
5. Capital Expenditures <sup>L</sup>	_____ mills	\$ _____
6. Refunds/Abatements <sup>M</sup>	<u>.057</u> mills	\$ <u>67,725</u>
7. Other <sup>N</sup> (specify): _____	_____ mills	\$ _____
_____	_____ mills	\$ _____
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<b><u>16.683</u> mills</b>	<b>\$ <u>19,822,200</u></b>

Contact person: Mark Schuman Daytime phone: (303) 539-6800

Signed: Mark D. Schuman Title: Acting Fire Chief

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

<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:	<b>General Obligations Refunding Bonds</b>	
	Series:	2011	
	Date of Issue:	3/9/2011	
	Coupon Rate:	3.500%	
	Maturity Date:	11/1/2022	
	Levy:	.00419	
	Revenue:	502,248	

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.

# CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

**TO:** County Commissioners<sup>1</sup> of Denver, Colorado.

On behalf of the Adams County Fire Protection District,

the Board of Directors (taxing entity)<sup>A</sup>

of the Adams County Fire Protection District (governing body)<sup>B</sup>  
(local government)<sup>C</sup>

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 10,395,330 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 property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 10,395,330 (NET<sup>G</sup> assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

**Submitted:** 12/15/2020 for budget/fiscal year 2021  
(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>	16.207 mills	\$ 168,477
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< 0.0 > mills	\$ < 0.0 >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	16.207 mills	\$ 168,477
3. General Obligation Bonds and Interest <sup>J</sup>	0.419 mills	\$ 4,356
4. Contractual Obligations <sup>K</sup>	_____ mills	\$ _____
5. Capital Expenditures <sup>L</sup>	_____ mills	\$ _____
6. Refunds/Abatements <sup>M</sup>	.057 mills	\$ 593
7. Other <sup>N</sup> (specify): _____	_____ mills	\$ _____
_____	_____ mills	\$ _____
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	16.683 mills	\$ 173,426

Contact person: Mark Schuman Daytime phone: (303) 539-6800  
(print)

Signed: Mark D. Schuman Title: Acting Fire Chief

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

<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:	<b>General Obligations Refunding Bonds</b>	
	Series:	<b>2011</b>	
	Date of Issue:	<b>3/9/2011</b>	
	Coupon Rate:	<b>3.500%</b>	
	Maturity Date:	<b>11/1/2022</b>	
	Levy:	<b>.000419</b>	
	Revenue:	<b>502,248</b>	

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.