

**LYONS FIRE PROTECTION DISTRICT  
BOULDER AND LARIMER COUNTIES, STATE OF COLORADO**

**CERTIFIED OMNIBUS RESOLUTION**

- A) SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2024 AND ENDING ON THE LAST DAY OF DECEMBER, 2024;**
- B) APPROPRIATING SUMS OF MONEY TO, AND AUTHORIZING EXPENDITURES FROM, THE VARIOUS FUNDS, IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH BELOW AND IN THE ATTACHED 2024 BUDGET, FOR FISCAL YEAR 2024; AND,**
- C) CERTIFYING AND LEVYING PROPERTY TAXES FOR THE CALENDAR YEAR 2023 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE 2024 FISCAL YEAR.**

**WHEREAS**, the Board of Directors ("**Board**") of the Lyons Fire Protection District ("**Fire District**") appointed Financial Administrator Liz McGavin, Fire Chief Peter Zick, and Deputy Chief of Operations Robert Stumpf to prepare and submit a proposed 2024 Budget to the Board on or before October 15, 2023; and

**WHEREAS**, Financial Administrator McGavin, Fire Chief Zick, and Deputy Chief of Operations Stumpf submitted a proposed 2024 Budget to the Board on October 12, 2023, for its consideration; and

**WHEREAS**, upon due and proper notice, published once in a newspaper of general circulation within the Fire District: 1) the proposed 2024 Budget was open for inspection by the public at the Fire District's administrative offices; 2) a public hearing on the proposed 2024 Budget was held on December 7, 2023; and, 3) interested electors of the Fire District were given the opportunity to file or register any objections to the proposed 2024 Budget prior to and during the public hearing; and

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

**WHEREAS**, whatever increases may have been made in the expenditures, like increases were added to the available revenues, including use of the beginning fund balance and reserve funds, so that the 2024 Budget remains in balance, as required by law; and

**WHEREAS**, it is necessary for the Fire District to certify and levy property taxes for 2023, to be collected in 2024, the revenue from which, when combined with the estimated revenue from

all other sources, including use of the beginning fund balance and reserve funds, shall be sufficient to meet the estimated expenditures for 2024; and

**WHEREAS**, the revenues to be collected in calendar year 2024 through assessment of a portion of the General Fund mill levy (4.33 mills) is limited by the 5.5% new revenue “cap” imposed by Section 29-1-301 of the Colorado Revised Statutes; and

**WHEREAS**, in order to ensure the revenue generated by the portion of the General Fund mill levy that is limited by the State statute does not exceed the 5.5% new revenue limitations, the Board has determined that the applicable 4.33 mills shall be reduced by means of a temporary tax credit only for tax year 2023 for revenue collection in 2024; and,

**WHEREAS**, the 2023 valuation for assessment for the purpose of imposing the Fire District’s general operating mill levy, and its abatements and refunds mill levy, as certified by the Assessors for Boulder and Larimer Counties, is \$117,630,125.

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

**Section 1. Summary of Estimated Revenues and Expenditures, and Adoption of 2024 Budget.**

a. The estimated expenditures from the General Fund are: \$1,841,698

b. The estimated revenues for the General Fund are:

From the General Property Tax Levy \$1,575,800

From Beginning Fund Balance \$ 168,184

From Program and Grant Funds \$ 280,787

TOTAL GENERAL FUND REVENUE \$ 2,024,771

c. The estimated expenditures from the Acquisition Fund are: \$ 244,117

d. The estimated revenues for the Acquisition Fund are:

From the Acquisition Property Tax Levy \$ 235,260

From Program and Grant Funds \$ 8,000

From Beginning Fund Balance \$ 18,848

TOTAL ACQUISITION FUND REVENUE \$ 262,108

c. The attached 2024 Budget, as submitted, amended and herein above summarized, is approved and adopted as the budget of the Fire District for the year 2024.

**Section 2. Appropriation of Money to and from the Funds.**

a. The following sums are hereby appropriated to and from the General Fund for the purposes stated in the attached 2024 Budget:

From the General Property Tax Levy	\$ 1,575,800
From Beginning Fund Balance	\$ 168,184
From Program and Grant Funds	\$ 280,787
<b>TOTAL GENERAL FUND REVENUE APPROPRIATED</b>	<b><u>\$ 2,024,771</u></b>

b. The following sums are hereby appropriated to and from the Acquisition Fund for the purposes stated in the attached 2024 Budget:

From the Acquisition Property Tax Levy	\$ 235,260
From Program and Grant Funds	\$ 8,000
From Beginning Fund Balance	\$ 18,848
<b>TOTAL ACQUISITION FUND REVENUE APPROPRIATED</b>	<b><u>\$ 262,108</u></b>

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

a. There is hereby levied a tax of 13.396 mills for general operating expenses (General Fund), which General Fund mill levy includes a temporary tax credit of \$1.036 mills, and 0.002 mills for abatements and refunds; and a tax of 2.000 mills for personnel and acquisition expenses (Acquisition Fund); the foregoing mill levies to be assessed upon each dollar of the total valuation for assessment of all taxable property within the Fire District for tax year 2023 for collection of tax revenue in 2024.



