

**RESOLUTION
ADOPTING BUDGET, IMPOSING MILL LEVY AND APPROPRIATING FUNDS**

(2025)

The Board of Directors of Cascade Fire Protection District (the “**Board**”), County of El Paso, Colorado (the “**District**”) held a special meeting held at 8015 Severy Road, Cascade, CO on Monday, November 11, 2024, at the hour of 6:30 P.M.

Prior to the meeting, each of the directors was notified of the date, time and place of the budget meeting and the purpose for which it was called and a notice of the meeting was posted or published in accordance with §29-1-106, C.R.S.

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A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET AND APPROPRIATING SUMS OF MONEY TO EACH FUND IN THE AMOUNTS AND FOR THE PURPOSES SET FORTH HEREIN FOR THE DISTRICT FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2025 AND ENDING ON THE LAST DAY OF DECEMBER 2025.

WHEREAS, the Board has authorized its accountant to prepare and submit a proposed budget to the Board in accordance with Colorado law; and

WHEREAS, the proposed budget has been submitted to the Board for its review and consideration; and

WHEREAS, upon due and proper notice, provided in accordance with Colorado law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on November 11, 2024, interested electors were given the opportunity to file or present any objections to said proposed budget at any time prior to final adoption of the budget by the Board.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD AS FOLLOWS:

Section 1. Adoption of Budget. The budget attached hereto and incorporated herein is approved and adopted as the budget of the District for fiscal year 2025. In the event of recertification of values by the County Assessor's Office after the date of adoption hereof, staff is hereby directed to modify and/or adjust the budget and certification to reflect the recertification without the need for additional Board authorization. Any such modification to the budget or certification as contemplated by this Section 1 shall be deemed ratified by the Board.

Section 2. Levy for General Operating Expenses. For the purpose of meeting all general operating expenses of the District during the 2025 budget year, there is hereby levied a tax of 11.417 mills upon each dollar of the total valuation of assessment of all taxable property within the District.

Section 3. Levy for Debt Service Obligations. For the purposes of meeting all debt service obligations of the District during the 2025 budget year, there is hereby levied a tax of

0.000 mills upon each dollar of the total valuation of assessment of all taxable property within the District.

Section 4. Levy for Contractual Obligation Expenses. For the purposes of meeting all contractual obligations of the District during the 2025 budget year, there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation of assessment of all taxable property within the District.

Section 5. Levy for Capital Project Expenses. For the purposes of meeting all capital project obligations of the District during the 2025 budget year, there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation of assessment of all taxable property within the District.

Section 6. Certification to County Commissioners. The Board directs its legal counsel, manager, accountant or other designee to certify to the Board of County Commissioners of El Paso County, Colorado the mill levies for the District as set forth herein. Such certification shall be in compliance with the requirements of Colorado law.

Section 7. Appropriations. The amounts set forth as expenditures in the budget attached hereto are hereby appropriated.

Section 8. Filing of Budget and Budget Message. The Board hereby directs its legal counsel, manager or other designee to file a certified copy of the adopted budget resolution, the budget and budget message with the Division of Local Government by January 31 of the ensuing year.

Section 9. Budget Certification. The budget shall be certified by a member of the District, or a person appointed by the District, and made a part of the public records of the District.

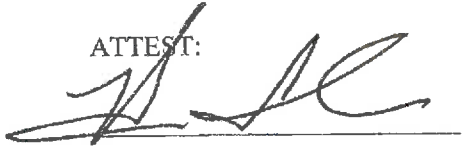
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ADOPTED this 11th day of November, 2024.

**CASCADE FIRE
PROTECTION DISTRICT**


Officer of the District

ATTEST:



STATE OF COLORADO
COUNTY OF EL PASO
CASCADE FIRE PROTECTION DISTRICT

I hereby certify that the foregoing resolution constitutes a true and correct copy of the record of proceedings of the Board adopted at a meeting held on November 11, 2024, at 8015 Severy Road, Cascade, CO, as recorded in the official record of the proceedings of the District.

IN WITNESS WHEREOF, I have hereunto subscribed my name this 11th day of November, 2024.



NOTICE AS TO PROPOSED 2025 BUDGET

206405

AFFIDAVIT OF PUBLICATION

STATE OF COLORADO
COUNTY OF Teller

I, Kate Dickens, being first duly sworn, deposes and says that she is the Legal Sales Representative of The Pikes Peak Courier, LLC., a corporation, the publishers of a daily/weekly public newspapers, which is printed and published daily/weekly in whole in the County of Teller, and the State of Colorado, and which is called Pikes Peak Courier; that a notice of which the annexed is an exact copy, cut from said newspaper, was published in the regular and entire editions of said newspaper 1 time(s) to wit 10/30/2024

That said newspaper has been published continuously and uninterrupted-ly in said County of Teller for a period of at least six consecutive months next prior to the first issue thereof containing this notice; that said newspaper has a general circulation and that it has been admitted to the United States mails as second-class matter under the provisions of the Act of March 3, 1879 and any amendment thereof, and is a newspaper duly qualified for the printing of legal notices and advertisement within the meaning of the laws of the State of Colorado.

Kate Dickens

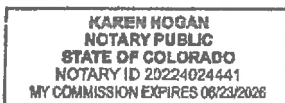
Kate Dickens
Sales Center Agent

Subscribed and sworn to me this 10/30/2024, at said City of Colorado Springs, El Paso County, Colorado.

My commission expires June 23, 2026.

Karen Hogan

Karen Hogan
Notary Public
The Gazette



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NOTICE OF PUBLIC HEARING ON THE PROPOSED 2025 BUDGET AND NOTICE OF PUBLIC HEARING ON THE AMENDED 2024 BUDGET

NOTICE IS HEREBY GIVEN that the Board of Directors (the "Board") of the Cascade Fire Protection District (the "District"), will hold a public hearing at 8015 Severy Rd., Cascade, CO and via teleconference on November 11, 2024 at 5:00 P.M., to consider adoption of the District's pro 2025 budget (the "Proposed Budget"); and, if necessary, adoption of an amendment to the 2024 budget (the "Amended Budget"). The public hearing may be joined using the following teleconference information:

Please join using this link:
<https://video.cloudoffice.nvava.com/join/915629954>
Meeting ID: 915629954
Or dial:
+1 (213) 4634500 United States (Los Angeles, CA)
Access Code / Meeting ID: 915629954

The Proposed Budget and Amended Budget are available for inspection by the public at the offices of WSDM District Managers, 614 N. Tejon St., Colorado Springs, CO.
Any interested elector of the District may file any objections to the Proposed Budget and Amended Budget at any time prior to the final adoption of the Proposed Budget or the Amended Budget by the Board.
The Agenda for any meeting may be obtained at <https://wdsdistricts.org/cascade-fire-protection-district/> or by calling 719-442-1177.

BY ORDER OF THE BOARD OF DIRECTORS:
CASCADE FIRE PROTECTION DISTRICT,
A quasi-municipal corporation and political subdivision of the State of Colorado

/s/ ADAM NOEL
WSDM - District Managers
Published in the Pikes Peak Courier October 30, 2024.

EXHIBIT A
BUDGET DOCUMENT

**CASCADE FIRE PROTECTION DISTRICT
2025 BUDGET**

	2023 ACTUAL	2024 ACTUAL Final	2024 BUDGET	2025 BUDGET	
BEGINNING BALANCE	\$ 556,757	\$ 658,656	\$ 658,656	823,312	
REVENUES					
GENERAL PROPERTY TAX	\$ 145,062	\$ 197,176	\$ 174,421	\$ 182,804	105%
SPECIAL OWNERSHIP / VEHICLE TAX	\$ 15,183	\$ 15,037	\$ 12,209	\$ 12,796	182811
DELINQUENT TAX	\$ 292	\$ 1,376	\$ -	\$ -	
INTEREST	\$ 13,355	\$ 19,088	\$ 4,000	\$ 15,000	
GRANTS	\$ -	\$ -	\$ -	\$ -	
SHOEMAKER BUILDING INCOME	\$ 6,291	\$ 12,013	\$ 13,860	\$ 19,107	
MISC.	\$ 4,384	\$ -	\$ -	\$ -	8383
PIKES PEAK HWY RESPONSE	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	
TOTAL REVENUES	\$ 184,566	\$ 254,689	\$ 214,490	\$ 239,707	
TOTAL FUNDS AVAILABLE	\$ 741,323	\$ 913,345	\$ 873,146	\$ 1,063,019	
EXPENSES					
ADMINISTRATIVE/ OPERATIONS	\$ 13,405	\$ 14,024	\$ 12,000	\$ 12,000	
BANK FEES	\$ 253	\$ -	\$ 300	\$ 300	
TAX ABATEMENTS	\$ -	\$ 146	\$ -	\$ -	
COLLECTION - TREASURER'S FEES	\$ 2,180	\$ 2,962	\$ 2,616	\$ 2,742	
INSURANCE	\$ 10,971	\$ 13,744	\$ 11,500	\$ 15,850	
PENSION (1 Mill Max)	\$ 13,369	\$ 16,079	\$ 16,078	\$ 16,012	
BUILDING OPERATIONS	\$ 6,546	\$ 21,884	\$ 15,000	\$ 15,000	
BUILDING CAPITAL	\$ -	\$ 2,500	\$ 15,000	\$ 20,000	
RENT W/ SNOW REMOVAL	\$ 5,519	\$ 5,500	\$ 6,000	\$ 7,000	
COMMUNICATIONS					
800 MHZ (Maint & Repair)	\$ 2,600	\$ -	\$ 3,000	\$ 3,000	
RADIO USER FEES/ YEAR	\$ 8,113	\$ 5,115	\$ 6,000	\$ 8,000	
CAPITAL OUTLAY	\$ -	\$ -	\$ 2,000	\$ 2,000	
DISPATCH	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
SUPPLIES & EXP	\$ 6,791	\$ 3,979	\$ 2,000	\$ 5,000	
FIREFIGHTING					
CAPITAL OUTLAY	\$ -	\$ -	\$ 10,000	\$ 10,000	
SUPPLIES & EXP'S	\$ 7,312	\$ 10,421	\$ 9,000	\$ 10,000	
MEDICAL SERVICES					
CAPITAL OUTLAY	\$ -	\$ -	\$ 1,000	\$ 3,000	
SUPPLIES & EXP'S	\$ 1,170	\$ 1,856	\$ 2,000	\$ 2,500	
REPAIR SERVICE CONTRACT (Committed)	\$ -	\$ -	\$ 2,700	\$ -	
SUPPLIES & EXPENSES					
TRUCKS	\$ 3,364	\$ 4,449	\$ 4,000	\$ 6,000	
TRAINING	\$ 75	\$ -	\$ 2,000	\$ 2,000	
CONTRACT SERVICES					
FIREFIGHTER	\$ -	\$ -	\$ 125,000	\$ 125,000	
TOTAL EXPENSES	\$ 82,667	\$ 103,658	\$ 248,194	\$ 266,404	
ENDING BALANCE	\$ 658,656	\$ 809,687	\$ 624,952	\$ 796,616	
EMERGENCY RESERVE: State Required at 3%	\$ 2,480	\$ 3,110	\$ 7,446	\$ 7,992	
ASSESSED VALUE	\$ 13,368,780	\$ 16,078,590	\$ 16,078,590	\$ 16,011,550	
MILL LEVY	10.848	10.848	10.848	11.417	12.013

EXHIBIT B

BUDGET MESSAGE

BUDGET MESSAGE
(Pursuant to § 29-1-103(1) (e), C.R.S.)

Cascade Fire Protection District

The attached 2025 Budget for Cascade Fire Protection District includes these important features:

- Revenue from Property Taxes with an increase from 10.848 Mills to 11.417 Mills.
- Expenses in support of Fire Fighters, Building & Vehicle Maintenance, Volunteer Training and Pensions.

The Budgetary basis of accounting timing measurement method used is:

- ☐ Cash basis
- ☐ Modified accrual basis
- ☐ Encumbrance basis
- ☒ Accrual basis

The District uses funds to budget and report on the financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions. The various funds determine the total District budget. All of the district's funds are considered Governmental Funds and are reported using the current financial resources and the modified accrual basis of accounting. Revenues are recognized when they are measurable and available. Revenues are considered available when they are collectible within the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures, other than the interest on long term obligations, are recorded when the liability is incurred or the long-term obligation is paid.

The services to be provided/delivered during the budget year are the following:

- Contracted legal and management services including state required reporting, financial and accounting reports, billing and other services.
- Fire protection and medical services for the area within the District boundaries (few services offered to surrounding fire districts).

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of EL PASO COUNTY, Colorado.

On behalf of the CASCADE FIRE PROTECTION DISTRICT
(taxing entity)^A

the BOARD OF DIRECTORS
(governing body)^B

of the CASCADE FIRE PROTECTION DISTRICT
(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 16,011,550
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: \$ 16,011,550
(NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

Submitted: 12/10/2024 for budget/fiscal year 2025
(not 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>11.417</u> mills	\$ <u>182,804</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	11.417 mills	\$ 182,804
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]	11.417 mills	\$ 182,804

Contact person: Daytime
(print) Susan Gonzales phone: (719)-447-1777
Signed: [Signature] Title: CPA

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) 866-2156.

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:

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:

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.

Mill Levy Public Information
Pursuant to § 39-1-125, C.R.S.

Counties can ask local governments to submit this form to the county by December 15th pursuant to § 39-1-125(1)(c), C.R.S., Local governments, please verify with the county whether they would like you to use this form or a different process to provide this information.

Taxing Entity Information

Taxing Entity: Cascade Fire Protection District
County: El Paso
DOLA Local Government ID Number: 21007
Subdistrict Number (if applicable): _____
Budget/Fiscal Year: 2024 for collection in 2025

Mill Levy Information

1. Mill Levy Name or Purpose: General Operating Expenses
2. Mill Levy Rate (Mills) : 11.417
3. Previous Year Mill Levy Rate (Mills) : 10.848
4. Previous Year Mill Levy Revenue Collected : \$195,364.37
5. Mill Levy Maximum Without Further Voter Approval: 20 Mills
6. Allowable Annual Growth in Mill Levy Revenue : 5.25%
7. Actual Growth in Mill Levy Revenue Over the Prior Year: \$8,383
8. Is revenue from this mill levy allowed to be retained and spent as a voter-approved revenue change pursuant to section 20 (7)(b) of Article X of the State Constitution (TABOR)? Yes
9. Is revenue from this mill levy subject to the Statutory Property Tax (5.5%) Limit in § 29-1-301, C.R.S.? No
10. Is revenue from this mill levy subject to any other limit on annual revenue growth enacted by the local government or another local government? No
11. Does the mill levy need to be adjusted or does a temporary mill levy reduction need to be used in order to collect a certain amount of revenue? If "Yes", what is the amount?
No
12. Other or additional information:

Contact Information

Contact Person: Sue Gonzales
Title: CPA
Phone: 719-447-1808
Email: sue.g@wsdistricts.co