



# **Louisville Fire Protection District**

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## **LOUISVILLE, COLORADO**

### **2026 Budget Message**

The Louisville Fire Protection District Provides fire protection and emergency medical services to the citizens of our service area. The assessed valuation of the District is \$1,083,310,036 and our mill levy is 10.586 mills, generating \$11,467,920 in property tax revenue. \$344,038 of General Fund reserve is allocated for Tabor emergency reserve.

The Board of Directors continues to monitor and provide for the ongoing need for funds and revenues for the operation of the District. 2026 funds have been appropriated to hire employees, purchase and maintain firefighting equipment, and provide for training, and fund the Volunteer Firefighter program and pensions. Computer upgrades, public education, and emergency medical services equipment & supplies are also budgeted.

Capital projects budgeted for 2026 include refurbishing a 2014 Braun Ambulance, purchasing a vehicle for new staff, extraction tools, scissor lift, and cardiac monitors.

The District utilizes the cash basis of accounting in its budget and follows GASB standards.

## Louisville Fire Protection District General Fund 2026 Adopted Budget

Account name	2024 Actual	2025 Estimated	2026 Adopted Budget
<b>Income</b>			
4000 Property Tax Revenue	11,353,044.00	11,110,515.00	11,776,814.00
4100 Interest Income	440,185.00	528,976.00	250,000.00
4300 Transport Revenue	785,447.00	720,000.00	500,000.00
4400 Other Revenue	740,954.00	0.00	0.00
4700 Plan Reviews	103,430.00	60,000.00	50,000.00
4800 Capital Reserve	167,363.00	1,916,697.00	660,732.00
<b>Total for Income</b>	<b>13,590,423.00</b>	<b>\$14,336,188.00</b>	<b>13,237,546.00</b>
<b>Expenses</b>			
5011 Salaries	6,285,279.00	7,481,006.00	8,877,735.00
5015 Bonding for Board	100.00	100.00	100.00
5018 Consultant Fees	136,311.00	346,000.00	292,209.00
5021 Legal Fees	23,391.00	25,000.00	25,000.00
5022 Accounting	6,175.00	6,300.00	21,000.00
5023 Election	107.00	85,000.00	0.00
5024 Treasurer's Fees - Gen Fund	170,296.00	161,783.00	170,296.00
5027 Payroll Expenses	2,618.00	2,800.00	31,000.00
5031 Maintenance - Building	119,437.00	70,389.00	107,192.00
5032 Pub Utilities-Elec,Gas,Phone,Wa	95,272.00	134,000.00	141,000.00
5033 Maintenance - Grounds	27,199.00	59,570.00	30,100.00
5037 CARES Program	0.00	0.00	2,800.00
5041 Insurance Package	85,526.00	72,400.00	92,000.00
5051 Office Supplies	5,222.00	5,500.00	2,200.00
5052 Postage	1,197.00	1,500.00	1,500.00
5053 Printing & Publishing	1,113.00	2,000.00	1,950.00
5054 Furniture & Equipment	1,576.00	0.00	8,800.00
5055 Data Processing	157,265.00	209,700.00	303,140.00
5056 Ambulance Service Admin Expense	2,442.00	2,500.00	54,000.00
5061 Radio Equipment	5,179.00	46,000.00	10,542.00
5062 Radio Repair & Maintenance	8,735.00	10,000.00	10,000.00
5071 Equipment Repair & Maintenance	150,053.00	202,772.00	211,722.00
5072 Prev Maintenance/Mechanic	1,748.00	0.00	0.00

## Louisville Fire Protection District General Fund 2026 Adopted Budget

Account name	2024 Actual	2025 Estimated	2026 Adopted Budget
5073 Fuel, Oil & Lubrication	47,723.00	60,600.00	60,000.00
5074 Tires & Accessories	16,736.00	10,000.00	20,000.00
5075 Fire Hose	0.00	21,000.00	10,000.00
5076 Firefighting Equip	24,726.00	52,000.00	80,980.00
5077 Apparel	84,902.00	63,100.00	73,500.00
5078 Medical Supplies	90,351.00	104,880.00	102,007.00
5081 Training	76,941.00	70,450.00	147,925.00
5082 Dues & Subscriptions	5,474.00	5,500.00	7,000.00
5083 Annual Banquet	8,479.00	10,000.00	10,000.00
5084 Physical Examinations	63,142.00	96,000.00	88,010.00
5085 Fire Prevention	2,172.00	2,979.00	3,365.00
5086 Recruitment	2,672.00	2,000.00	2,000.00
5091 Station Operations	2,782.00	3,700.00	3,700.00
5092 Volunteer Benefits	58,120.00	64,500.00	64,500.00
5094 Duty Crew Shift Stipends (Vol Pay)	54,500.00	58,860.00	80,000.00
5099 Fire Chief's Expenses	767.00	2,000.00	2,000.00
6101 Cap Imprv-Large Equip PPE	0.00	558,475.00	0.00
6102 Cap Imprv - Building Related	252,068.00	456,170.00	352,140.00
6105 New Apparatus Purchase	301,852.00	1,216,697.00	308,592.00
6108 Capital Reserve Increase	0.00	1,916,697.00	916,713.00
6111 Fire Pensions	523,607.00	548,960.00	438,328.00
6114 Actuarial Study		5,000.00	0.00
6115 Investment Management Fees		4,500.00	0.00
6120 Bank & Credit Card Processing Fees		0.00	0.00
6121 Contingency	38,862.00	77,800.00	72,500.00
6123 Late Fees & Penalties		0.00	0.00
<b>Total General Fund</b>	<b>\$8,942,117.00</b>	<b>\$14,336,188.00</b>	<b>\$13,237,546.00</b>

**RESOLUTION**  
**SERIES 2025**  
**No. 007**

**A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR  
THE YEAR 2025, TO HELP DEFRAY THE COSTS OF  
GOVERNMENT FOR THE LOUISVILLE FIRE PROTECTION  
DISTRICT, COLORADO FOR THE 2026 BUDGET YEAR**

**WHEREAS**, the Board of Directors of the Louisville Fire Protection District has adopted the annual budget in accordance with the local government budget law on December 8, 2025; and,

**WHEREAS**, the amount of money necessary to balance the budget for general operating expenses is \$13,237,546.00; and,

**WHEREAS**, the amount of money necessary to balance the budget for the pension fund is \$511,760.00; and,

**WHEREAS**, the 2025 valuation for assessment for the Louisville Fire Protection District, as certified by the Boulder County Assessor, is \$1,083,310,036.00

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

Section 1. That for the purpose of meeting all general operating expenses and funding the firefighters' pension fund of the Louisville Fire Protection District during the 2026 budget year, there is hereby levied a tax of 10.586 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2025.

Section 2. That the Secretary is hereby authorized and directed to immediately certify to the County Commissioners of Boulder County, Colorado, the mill levy for the Louisville Fire Protection District as here-in-above determined as set.

Adopted this 8<sup>th</sup> day of December, 2025.

  
\_\_\_\_\_  
President, Board of Directors

ATTEST:

  
\_\_\_\_\_  
Secretary

**RESOLUTION**  
**SERIES 2025**  
**No. 008**

**A RESOLUTION SUMMARIZING REVENUES AND EXPENDITURES  
FOR EACH FUND, AND ADOPTING A BUDGET FOR THE  
LOUISVILLE FIRE PROTECTION DISTRICT FOR THE CALENDAR  
YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2026,  
AND ENDING ON THE LAST DAY OF DECEMBER, 2026**

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

**WHEREAS**, upon due and proper notice published 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 8<sup>th</sup> 2025, 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 so that the budget remains in balance, as required by law.

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

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

General Fund	\$ 13,237,546.00
Firefighters' Pension Fund	\$ 615,691.00

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

General Fund:

general property tax levy (TIF & Specific Ownership)	\$11,776,814.00
plan reviews/permits	50,000.00
ambulance transport revenue	500,000.00
Interest	250,000.00
capital reserve	660,732.00
<b>TOTAL GENERAL FUND</b>	<b>\$ 13,237,546.00</b>


Firefighters' Pension Fund:

contribution from 2024 general fund property taxes	\$	438,328.00	
interest		10,000.00	
state grant		167,363.00	
TOTAL FIREFIGHTERS' PENSION FUND	\$		615,691.00


Section 3. That the budget as submitted, amended, as here-in-above summarized by fund, be, and the same is hereby approved and adopted as the Budget of the Louisville Fire Protection District for 2026.

Section 4. That the budget hereby approved and adopted by the Board of Directors, shall be made a part of the public records of said District.

ADOPTED this 12<sup>th</sup> day of December, 2024.

  
\_\_\_\_\_  
President, Board of Directors

ATTEST:

  
\_\_\_\_\_  
Secretary

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

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

On behalf of the Louisville Fire Protection District

(taxing entity)<sup>A</sup>

the Board of Directors

(governing body)<sup>B</sup>

of the Louisville Fire Protection District

(local government)<sup>C</sup>

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 1,125,463,000 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: \$ 1,083,310,036 (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: 12/10/2025 for budget/fiscal year 2026  
(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>10.586</u> mills	\$ <u>11,467,920</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< > mills	\$ < >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>10.586</b> mills	<b>\$ 11,467,920</b>
3. General Obligation Bonds and Interest <sup>J</sup>	_____ mills	\$ _____
4. Contractual Obligations <sup>K</sup>	_____ mills	\$ _____
5. Capital Expenditures <sup>L</sup>	_____ mills	\$ _____
6. Refunds/Abatements <sup>M</sup>	_____ mills	\$ _____
7. Other <sup>N</sup> (specify): _____	_____ mills	\$ _____
_____	_____ mills	\$ _____
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<b>10.586</b> mills	<b>\$ 11,467,920</b>

Contact person: (print) John Willson Daytime phone: ( ) 303 666-6595  
Signed: [Signature] Title: 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).