



Louisville Fire Protection District

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.

RESOLUTION
SERIES 2024
No. 002

**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, 2025,
AND ENDING ON THE LAST DAY OF DECEMBER, 2025**

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 12th 2024, 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	\$ 14,336,188.00
Firefighters' Pension Fund	\$ 548,960.00

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

General Fund:

from general property tax levy	\$ 10,785,515.00
TIF - Louisville	50,000.00
TIF - Superior	50,000.00
specific ownership tax	225,000.00
plan reviews/permits	60,000.00
ambulance transport revenue	720,000.00
Interest	528,976.00
capital reserve	1,916,697.00
TOTAL GENERAL FUND	\$ 14,336,188.00

Firefighters' Pension Fund:

contribution from 2024 general fund property taxes	\$	238,328.00	
pension fund reserve		118,269.00	
interest		25,000.00	
state grant		167,363.00	
TOTAL FIREFIGHTERS' PENSION FUND			\$ 548,960.00

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 2025.

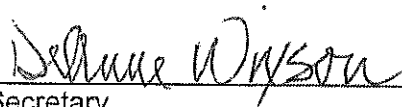
Section 4. That the budget hereby approved and adopted by the Board of Directors, shall be made a part of the public records of said District.

ADOPTED this 12th day of December, 2024.



President, Board of Directors

ATTEST:



Secretary

RESOLUTION
SERIES 2024
No. 003

**A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR
THE YEAR 2024, TO HELP DEFRAY THE COSTS OF
GOVERNMENT FOR THE LOUISVILLE FIRE PROTECTION
DISTRICT, COLORADO FOR THE 2025 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 12, 2024; and,

WHEREAS, the amount of money necessary to balance the budget for general operating expenses is \$14,336,188.00; and,

WHEREAS, the amount of money necessary to balance the budget for the pension fund is \$548,960.00; and,

WHEREAS, the 2024 valuation for assessment for the Louisville Fire Protection District, as certified by the Boulder County Assessor, is \$1,018,847,070.00.

**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 2025 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 2024.

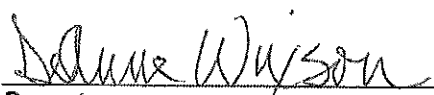
Section 2. That the Secretary is hereby authorized and directed to immediately certify to the County Commissioners of Boulder County, Colorado, the mill levy for the Louisville Fire Protection District as here-in-above determined as set.

Adopted this 12th day of December, 2024.



President, Board of Directors

ATTEST:



Secretary

Louisville Fire Protection District
GENERAL FUND 2025 ADOPTED BUDGET

	Actual Jan - Dec 2023	Estimated Jan - Dec 2024	Adopted 2025 Budget
Revenues			
4000 Property Tax Revenue	\$ 8,170,054	\$ 11,353,044	\$ 10,785,515
TIF - Louisville	50,000	50,000	50,000
TIF - Superior	50,000	50,000	50,000
Specific Ownership Tax	19,160	220,000	225,000
4100 Interest Income	249,961	440,185	528,976
4300 Transport Revenue	892,909	797,691	720,000
4400 Miscellaneous Revenue	-	640,954	-
4700 Plan Reviews	127,816	103,430	60,000
Capital Reserve	-	-	1,916,697
Total Income	\$ 9,559,900	\$ 13,655,305	\$ 14,336,188
Expenses			
Treasurer's Fees	\$ 122,551	\$ 170,296	\$ 161,783
5011 Salaries	5,175,580	5,517,345	5,787,112
5012 Med Hosp Ins	68,152	72,137	72,000
5013 Workers Compensation	111,121	140,407	147,037
5014 Board Salary	4,875	3,600	3,600
5015 Bonding for Board	100	100	100
5016 Unemployment Tax	9,410	8,783	9,410
5017 PERA District	754,435	807,734	858,698
5018 Consulting Fees	130,327	136,311	205,000
5018 Hazmat IGA	-	-	30,000
5018 Physician Advisory & EMS Training	-	-	111,000
5019 Health and Life Insurance	604,179	514,172	588,149
5021 Legal Fees	25,009	23,391	25,000
5022 Accounting	12,790	6,175	6,300
5023 Election	69,158	107	85,000
5026 Scholarships	3,000	-	-
5031 Maintenance - Building	103,700	104,855	70,389
5032 Pub Utilities-Elec,Gas,Phone,Wa	103,346	89,872	134,000
5033 Maintenance - Grounds	30,038	26,604	59,570
5041 Insurance Package	96,178	85,526	72,400
5051 Office Supplies	9,086	5,222	5,500
5052 Postage	1,573	1,197	1,500
5053 Printing & Publishing	2,603	1,202	2,000
5054 Furniture & Equipment	-	1,576	-
5055 Data Processing	136,439	150,284	209,700
5056 Ambulance Service Admin Expense	-	2,442	2,500
5061 Radio Equipment	16,854	5,179	46,000
5062 Radio Repair & Maintenance	5,058	8,735	10,000
5071 Equipment Repair & Maintenance	167,659	121,594	202,772
5072 Prev Maintenance/Mechanic	-	1,748	-

5073 Fuel, Oil & Lubrication	60,287	50,054	60,600
5074 Tires & Accessories	6,048	16,736	10,000
5075 Fire Hose	2,054	-	21,000
5076 Firefighting Equip	27,548	24,694	52,000
5077 Apparel	106,672	78,676	63,100
5078 Medical Supplies	62,433	86,905	104,880
5081 Training	133,091	76,941	70,450
5082 Annual Membership Dues & Subscriptions	4,790	5,474	5,500
5083 Annual Banquet	6,613	8,479	10,000
5084 Physical Examinations	56,239	56,196	96,000
5085 Fire Prevention	4,855	2,172	2,979
5086 Recruitment	5,643	390	2,000
5091 Station Operations	5,180	2,782	3,700
5092 Volunteer Reimbursements	73,909	58,120	57,000
5096 Length of Service Awards	44,098	21,808	-
Duty Crew Shift Stipends	-	-	58,860
Tuition Reimbursement for Higher Education	-	15,000	15,000
Reserves (PERA, Unemployment, and MHI)	-	7,500	7,500
5099 Fire Chief's Expenses	1,830	767	2,000
6101 Personnel Protective Equipment	-	-	558,475
6102 Cap Imprv - Bullding Related	30,530	252,088	456,170
6105 New Apparatus Purchase	146,674	300,286	1,216,697
6108 Capital Reserve	-	-	1,916,697
6111 Pension Fund	525,578	523,607	548,960
6114 Actuarial Study	-	-	5,000
6115 Investment Management Fees	-	-	4,500
6121 Contingency	15,302	37,668	77,800
6560 Payroll Expenses	1,802	2,618	2,800
Total Expenses	\$ 9,084,398	\$ 9,635,535	\$ 14,336,188
EXCESS REVENUES OVER (UNDER) EXPENDITURES	\$ 657,863	\$ 4,313,730	\$ 0

Louisville Fire Protection District
PENSION FUND 2025 ADOPTED BUDGET

	Actual Jan - Dec 2023	Estimated Jan - Dec 2024	Adopted 2025 Budget
Contribution - General Fund Property Taxes	\$ 238,328	\$ 238,328	\$ 238,328
Pension Fund Reserve	46,409	115,554	118,269
Interest Income	25,000	25,000	25,000
State Grant Revenues	167,363	167,363	167,363
TOTAL FIREFIGHTERS' PENSION FUND	\$ 477,100	\$ 546,245	\$ 548,960

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 8th 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
TOTAL GENERAL FUND	\$ 13,237,546.00


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 12th day of December, 2024.



President, Board of Directors

ATTEST:



Secretary

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Boulder County, Colorado.

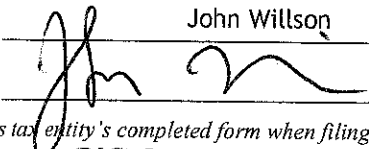
On behalf of the Louisville Fire Protection District,
 (taxing entity)^A
 the Board of Directors,
 (governing body)^B
 of the Louisville Fire Protection District,
 (local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 1,125,463,000 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: \$ 1,083,310,036 (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: 12/10/2025 for budget/fiscal year 2026
 (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>10.586</u> mills	\$ <u>11,467,920</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	10.586 mills	\$ 11,467,920
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]	10.586 mills	\$ 11,467,920

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

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).

**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 8th day of December, 2025.



President, Board of Directors

ATTEST:



Secretary