

**RESOLUTION OF THE BOARD OF DIRECTORS
OF THE
CENTRAL CLEAR CREEK SANITATION DISTRICT**

For the Calendar Year 2026: (1) Summarizing Expenditures and Revenues for Each Fund and Adopting a Budget; (2) Levying Property Taxes for Collection to Help Defray the Costs of Government; and (3) Appropriating Sums of Money to Each Fund in the Amounts and for the Purposes Set Forth Herein

Recitals

A. The Central Clear Creek Sanitation District (the “**District**”) is a quasi-municipal corporation and political subdivision of the State of Colorado organized pursuant to the Colorado Special District Act, article 1, Title 32, C.R.S.; and

B. The Board of Directors of the District has authorized its budget officer to prepare and submit a proposed budget to said governing body at the proper time; and

C. The proposed budget has been submitted to the Board of Directors of the District for its consideration; and

D. Upon due and proper notice, published in accordance with law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on November 17, 2025, and interested electors were given the opportunity to file or register any objections to said proposed budget prior to the budget’s final adoption. A copy of the Meeting Notice and Affidavit of Publication is attached as **Exhibit A**; and

E. The budget adopted by the District has been prepared based on the best information available to the Board regarding the effects of Article X, Section 20 of the Colorado Constitution; and

F. 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; and

G. The District, to meet its budgetary obligations, desires to levy property taxes as set forth in this Resolution, including any temporary tax credits or temporary mill levy rate reductions; and

H. The District’s budget has made provisions for revenues in an amount equal to or greater than the total proposed expenditures and desires to appropriate the revenues, reserves and expenditures provided in the budget.

NOW THEREFORE, BE IT RESOLVED BY THE BOAD OF DIRECTORS OF THE CENTRAL CLEAR CREEK SANITATION DISTRICT AS FOLLOWS:

1. Adoption of Budget. That the budget as submitted, amended and summarized by

fund attached to this Resolution as **Exhibit B** is approved and adopted as the budget of the District for fiscal year 2026 (the “**Budget**”).

2. Levy of Property Taxes.

a. General Operating Expenses. The Budget indicated that the amount of money necessary to balance the budget for the general operating expenses from property tax revenue is \$27,252. The 2025 valuation for assessment for general operating expenses, as certified by the County Assessor, is \$8,384,170. That for the purposes of meeting all general operating expenses of the District during the 2026 budget year, there is hereby levied a tax of 3.250 mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2026.

b. Temporary General Property Tax Credit/Temporary Mill Levy Rate Reduction. That for the purpose of rendering a refund to its constituents during the budget year, there is hereby levied a temporary property tax credit/mill levy rate reduction of 0.000 mills from the General Operating Expenses mill levy.

c. Debt Service – General Obligation Bonds and Interest. The Budget indicated that the amount of money necessary to balance the budget for making all bond principal and interest payments from property tax revenue is \$107,359. The 2025 valuation for assessment for making all bond principal and interest payments, as certified by the County Assessor, is \$8,384,170. That for the purposes of making all bond principal and interest payments of the District during the 2026 budget year, there is hereby levied a tax of 12.805 mills upon each dollar of the total valuation of assessment of all taxable property within the District for the year 2026.

d. Contractual Obligations. The Budget indicated that the amount of money necessary to balance the budget for making all payments owed under contractual obligations which are to be repaid from property tax revenue is \$0.00. The 2025 valuation for assessment for making all payments owed under contractual obligations which are to be repaid from property tax revenue, as certified by the County Assessor, is \$0.00. That for the purposes of making all payments owed under contractual obligations which are to be repaid from property tax revenue of the District during the 2026 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 for the year 2026.

3. Certification to County Commissioners. That the District’s budget officer, manager, legal counsel, or other designee is hereby authorized and directed to immediately cause to have certified to the County Commissioners of Clear Creek County, the mill levies for the District as set forth in this Resolution, or be authorized and directed to certify to the County Commissioners of Clear Creek County, the mill levies as set forth in this Resolution, but as recalculated as needed upon receipt of the final certification of valuation from the county assessor or as needed in order to comply with any applicable revenue and other budgetary limits. The Certification of Tax Levies as filed is incorporated into this Resolution as **Exhibit C**.

4. Appropriations. That the amounts set forth as expenditures, transfers and balances remaining, as specified in the Budget, are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated.

5. Budget Certification. That this Resolution and Budget be certified by the Secretary or Assistant Secretary of the District.

APPROVED AND ADOPTED this 17th day of November, 2025.

CENTRAL CLEAR CREEK SANITATION
DISTRICT

By:  _____
John F. Wilson (Jan 27, 2026 07:58:41 MST)

John Wilson, President, Board of Directors

ATTEST:

By:  _____
Jessica Warren (Jan 13, 2026 14:01:20 MST)

Name: Jessica Warren

Secretary or Assistant Secretary

CERTIFICATION

I, Jessica Warren, hereby certify that I am the duly elected and qualified Secretary or Assistant Secretary of the Central Clear Creek Sanitation District, and certify that the Resolution, Budget and all attached exhibits constitutes a true and correct copy of the Resolution, Budget and all exhibits adopted and approved at a meeting of the Board of Directors of the District held on November 17, 2025.

Dated this 17th day of November, 2025.

By:  _____
Jessica Warren (Jan 13, 2025 14:01:20 MST)

Name: Jessica Warren

Title: Secretary

EXHIBIT A

Meeting Notice and Affidavit of Publication

Colorado Trust for Local News
143 S. Second Place
Brighton, CO 80601

Central Clear Creek SD (erb) **
c/o Erb Law, LLC
8480 E. Orchard Road, Suite 3650
Greenwood Village CO 80111

AFFIDAVIT OF PUBLICATION

State of Colorado }
County of Clear Creek } ss

This Affidavit of Publication for the Clear Creek Courant, a weekly newspaper, printed and published for the County of Clear Creek, State of Colorado, hereby certifies that the attached legal notice was published in said newspaper once in each week, for 1 successive week(s), the last of which publication was made 10/30/2025, and that copies of each number of said paper in which said Public Notice was published were delivered by carriers or transmitted by mail to each of the subscribers of said paper, according to their accustomed mode of business in this office.

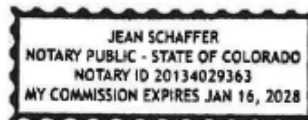


For the Clear Creek Courant

State of Colorado }
County of Arapahoe } ss

The above Affidavit and Certificate of Publication was subscribed and sworn to before me by the above named Erin Adams, director of said newspaper, who is personally known to me to be the identical person in the above certificate on 10/30/2025. Erin Adams has verified to me that she has adopted an electronic signature to function as her signature on this document.

20134029363-107919
Jean Schaffer
Notary Public
My commission ends January 16,
2028



Public Notice

NOTICE OF PUBLIC HEARING AS TO AMENDED 2025 BUDGET AND PROPOSED 2026 BUDGET

NOTICE IS HEREBY GIVEN that a proposed 2026 budget has been submitted to the CENTRAL CLEAR CREEK SANITATION DISTRICT for the fiscal year 2026. A copy of such proposed budget has been filed in the office of the District, 1424 Miner St, Idaho Springs, CO 80452, and on the District's website at www.centralclearcreekad.com/, where same is open for public inspection. Such proposed budget will be considered at a regular meeting of the Central Clear Creek Sanitation District to be held at 5:30 p.m., on Thursday, November 20, 2025 via virtual meeting platform. If necessary, an amended 2025 budget will be filed in the office of the District and open for public inspection for consideration at the regular meeting of the Board. Contact Carmen Baker at 303-944-1913 or manager@centralclearcreekad.com in advance of meeting if you wish to attend. Any interested elector within Central Clear Creek Sanitation District may inspect the amended and proposed budget and file or register any objections at any time prior to the final adoption of the amended 2025 budget and proposed 2026 budget. All meetings are open to the public.

BY ORDER OF THE BOARD OF DIRECTORS:
CENTRAL CLEAR CREEK
SANITATION DISTRICT

By: /s/ ERB LAW, LLC
Attorneys for the District

Legal Notice No. CCC1172
First Publication: October 30, 2025
Last Publication: October 30, 2025
Publisher: Clear Creek Courant

CENTRAL CLEAR CREEK SANITATION DISTRICT

Board Meeting

NOTICE IS HEREBY GIVEN that a Public Meeting of the Board of Directors of
CENTRAL CLEAR CREEK SANITATION DISTRICT,
Clear Creek County, Colorado
has been scheduled for Monday November 17, at 5:30 p.m.

VIA Zoom. If you wish to attend, please contact Carmen Doyle manager@centralclearcreeksd.com

Board of Directors:

John Wilson, President
Shane Ball, Treasurer
Jessica Warren, Secretary
Jennifer Yeatts, Director

Carmen Barker, District Manager

AGENDA

REGULAR MEETING:

1. ADMINISTRATIVE MATTERS
 - A. Discuss and Approve the Agenda
 - B. Review and Approve the Minutes of October 16, 2025
2. TREASURER'S REPORT
 - A. Authorize Director Wilson to sign a Resolution to Adopt the 2026 Annual Budget, to Set Mill Levies and the 2025 Certification of Mill Levies for Property Tax Collection in 2026 and to Appropriate Sums of Money for 2026, subject to adjustments resulting from Jefferson County's revision of property values.
 - B. Public Hearing to Certify the 2025 Delinquent Sewer Utility Accounts to Clear Creek County for Collection along with Property Taxes in 2026
3. PUBLIC COMMENT
 - A. Comments and Questions from the Public
4. OPERATORS REPORT
 - A. Report from Water Quality Control Professionals
5. FINANCIAL MATTERS
 - A. Review Accounts Receivables
- C. LEGAL
- D. MATTERS
- E. ENGINEERING REPORT

- F. OTHER BUSINESS
- G. ADJOURNMENT

THE NEXT REGULARLY SCHEDULED MEETING WILL BE HELD ON Thursday December 11, 2025 AT 5:30 P.M. VIA Zoom Call

EXHIBIT B

Budget and Budget Message

CENTRAL CLEAR CREEK SANITATION DISTRICT
2026 BUDGET

	12/31/2024 Audited	2025 Budget	2025 Actual	2026 Budget
4035 · General Fund	132,614	132,494	134,922	27,252
4036 · Debt Service Fund				107,359
4040 · Delinquent tax			936	
4045 · Interest	625		399	
4065 · Specific Owner	11,693	8,500	8,963	8,500
4110 · User Fees	229,848	230,000	233,009	244,667
4115 · Late Fees	7,590	2,000	6,810	2,000
4210 · Misc Fee			7,000	
4215 · Lien Fee's				
4225 · Returned Check Charges				
4301 · Transfer Fee	800	500	1,000	500
4305 · Improvement Income				
4310 · Septic Dumping Fees				
4315 · System Develop Fee		29,980	21,860	29,980
4320 · Tap Fee's		1,020	840	1,020
4605 · Dividend Income	16,827	10,200	13,841	10,000
4610 · Interest Income			5,336	200
4999 · Misc Income	800		362	
TOTAL REVENUES	400,798	414,694	639,577	431,478
EXPENDITURES				
6000 · Administration				
6010 · Accounting Fees	996	1,200	981	1,200
6015 · Advertising		100	0	100
6017 · Audit	1,200	1,200	2,000	2,000
6025 · Bank Charges	3,663	3,800	2,661	3,800
6030 · Bookkeeping	10,450	11,400	8,500	11,400
6035 · Director Fees	4,800	6,000	3,300	6,000
6040 · District Manager	27,800	27,000	22,500	27,000
6045 · Dues & Subscriptions		300		300
6050 · Election				
6055 · Fee's				
6061 · Insurance	13,156	14,000	12,447	14,000
6064 · Internet	720	720	689	720
6065 · Legal	19,980	37,000	26,460	35,000
6072 · Meeting	448	500		500
6081 · NRWA-Interest	1,943	1,800		
6085 · Office Supplies	1,113	1,000	1,299	1,000
6090 · Permit	976	1,000	537	1,000
6099 · Taxes Payable-Employer	604	500	669	700
6100 · Telephone	282	300	193	300
6105 · Training		3,000	0	3,000
6110 · Trash Removal	1,100	1,200	1,000	1,200
6115 · Treasurer Fee's	3,901	4,200	4,066	4,200
6125 · Website	5,294	6,000	3,040	18,459
6164 · Interest Expense	22,067	22,000		
6000 · Administration				
Total 6000 · Administration	120,494	144,220	90,341	131,879
6200 · Bldg./Property Maintenance				

**CENTRAL CLEAR CREEK SANITATION DISTRICT
2026 BUDGET**

	12/31/2024 Audited	2025 Budget	2025 Actual	2026 Budget
6205 · Snow Plowing	970	1,000	260	1,000
6200 · Bldg./Property Maintenance	3,950			
Total 6200 · Bldg./Property Maintenance	4,920	1,000	260	1,000
6300 · Collection and Transmission				
6310 · Jetting	0	25,000	0	25,000
6315 · Repairs/Maintenance	3,570	8,000	0	3,000
6320 · Supplies	0	2,000	0	1,000
Total 6300 · Collection and Transmission	3,570	35,000	0	29,000
6400 · Sewage Treatment				
6410 · Chemicals	14,657	14,000	18042	20,000
6420 · Contract Labor	38,100	40,700	32700	40,700
6425 · Engineering	13,020	30,000	29681	30,000
6430 · Lab Fees	11,733	12,000	3424	8,000
6435 · Locates	86	1,000	156	500
6440 · Mapping		0		0
6445 · Utilities	45,823	50,000	39970	50,000
6510 · Blowers		1,500		1,500
6516 · CIP Membranes		5,000		5,000
6525 · Digester	675			
6530 · Drying Beds/Sludge Removal	34,816	40,000	23982	40,000
6535 · Emergency Call Out	523	1,500		1,500
6500 · Repairs & Maintenance	19,425	30,000	13584	30,000
Total 6400 · Sewage Treatment	178,857	225,700	161539	227,200
Debt Service	85,476	84,724	107406	107,406
TOTAL EXPENDITURES	393,317	490,644	359,546	496,485

CENTRAL CLEAR CREEK SANITATION DISTRICT

2026 BUDGET MESSAGE

Central Clear Creek Sanitation District organized under the Title 31 Colorado Special District Act and utilizes the accrual method of accounting. The District was established to provide sanitation services to the District. The wastewater treatment facility was placed in service in January 1976. The District is responsible for maintaining the sewer mains, billing homeowners and collecting usage charges and fees.

The District has no employees and contracts out for management and sewer operation services.

2026 BUDGET SUMMARY

The Districts strategy in preparing the 2026 budget is to continue to provide sanitation services at a reasonable cost to the property owners and residents while seeking to increase reserves for capital expenditures.

LOCATION AND SERVICE AREA

The Central Clear Creek Sanitation District serves the towns of Downieville, Lawson and Dumont, and an area along Mill Creek Road that extends about one mile north of Dumont. Most of the service area is located within the Downieville-Lawson-Dumont census-designated place (CDP) which has a total area of 0.9 square miles.

WASTEWATER COLLECTION SYSTEM

The wastewater from the service area flows by gravity to the Central Clear Creek Wastewater Treatment Plant. The District has one lift station which serves a small isolated area in the collection system. The service area has 3 main interceptors which have a total of 30,790 feet (5.8 miles) of 8-inch diameter sewer pipelines and 119 manholes.

SANITATION FEES

The adopted charge for the flat rate sewer usage is 56.66 EQR per month. The last rate increase was December 2021. The total projected sanitation revenue for 2026 is projected to be \$244,667.

Interest income provides minimal revenue to the District.

PROPERTY TAX

The District Board of Directors levies property taxes based on Clear Creek County Assessors valuation. The levy is set by December 15, 2025, with certification to the County to put the tax lien on individual properties as of January 1, 2026. Clear Creek County collects the taxes during the following year.

The taxes levied are based on the assessed value multiplied by the adopted mill levy. The current assess value for the Central Clear Creek Sanitation District was determined by Clear Creek County to be \$8,384,170. The District adopted mill levy for Governmental operations as 3.250 mills; for the property tax revenue of \$27,252. The District adopted mill levy for general obligation debt is 12.805 mills providing tax revenue of \$107,359 for repayment of the general obligation debt incurred for the modifications of the WWTP.

On May 6, 2014 the District secured voter approval for a \$3,100,000 increase in debt with a maximum annual revenue of \$206,000. The ballot issue authorizing the debt and tax increases passed 114 to 57. However, the District was awarded a \$1,000,000 DOLA grant and well as a \$250,000 Design and Engineering Grant.

EXHIBIT C

DLG-70 – Certification of Tax Levies

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of CLEAR CREEK COUNTY, Colorado.

On behalf of the CENTRAL CLEAR CREEK SANITATION DISTRICT (taxing entity) the BOARD OF DIRECTORS (governing body) of the CENTRAL CLEAR CREEK SANITATION DISTRICT (local government)

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 8,384,170 assessed valuation of: (GROSS assessed valuation, Line 2 of the Certification of Valuation Form DLG 57)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area 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: \$ 8,384,170 (NET 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: 12/15/2025 for budget/fiscal year 2026 (no later than Dec 15) (mm/dd/yyyy) (yyyy)

Table with 3 columns: PURPOSE, LEVY, and REVENUE. Rows include General Operating Expenses, General Obligation Bonds and Interest, and a TOTAL row.

Contact person: Jeffrey E. Erb Daytime phone: () 303-626-7125 Signed: [Signature] Title: Attorney-in-fact

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 (D.L.G.), Room 521, 123 Sherman Street, Denver, CO 80203. Questions? Call D.L.G. 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).

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:

BONDS¹:

1.	Purpose of Issue:	Capital Expenditures
	Series:	Sewer Revenue Loan
	Date of Issue:	01/01/2016
	Coupon Rate:	1%
	Maturity Date:	05/01/2047
	Levy:	9.090
	Revenue:	76,252
2.	Purpose of Issue:	Capital Expenditures
	Series:	Sewer Revenue Loan
	Date of Issue:	11/01/2017
	Coupon Rate:	1%
	Maturity Date:	
	Levy:	2.333
	Revenue:	19,567

CONTRACTS²:

3.	Purpose of Contract:	Capital Expenditures
	Title:	NRWA Loan
	Date:	08/01/2020
	Principal Amount:	3%
	Maturity Date:	07/01/2030
	Levy:	1.382
	Revenue:	11,587
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.

Notes:

^A **Taxing Entity**—A jurisdiction authorized by law to impose ad valorem property taxes on taxable property located within its territorial limits (please see notes B, C, and H below). For purposes of the DLG 70 only, a *taxing entity* is also a geographic area formerly located within a *taxing entity's* boundaries for which the county assessor certifies a valuation for assessment and which is responsible for payment of its share until retirement of financial obligations incurred by the *taxing entity* when the area was part of the *taxing entity*. For example: an area of excluded property formerly within a special district with outstanding general obligation debt at the time of the exclusion or the area located within the former boundaries of a dissolved district whose outstanding general obligation debt service is administered by another local government^C.

^B **Governing Body**—The board of county commissioners, the city council, the board of trustees, the board of directors, or the board of any other entity that is responsible for the certification of the *taxing entity's* mill levy. For example: the board of county commissioners is the governing board ex officio of a county public improvement district (PID); the board of a water and sanitation district constitutes ex officio the board of directors of the water subdistrict.

^C **Local Government** - For purposes of this line on Page 1 of the DLG 70, the *local government* is the political subdivision under whose authority and within whose boundaries the *taxing entity* was created. The *local government* is authorized to levy property taxes on behalf of the *taxing entity*. For example, for the purposes of this form:

1. a municipality is both the *local government* and the *taxing entity* when levying its own levy for its entire jurisdiction;
2. a city is the *local government* when levying a tax on behalf of a business improvement district (BID) *taxing entity* which it created and whose city council is the BID board;
3. a fire district is the *local government* if it created a subdistrict, the *taxing entity*, on whose behalf the fire district levies property taxes.
4. a town is the *local government* when it provides the service for a dissolved water district and the town board serves as the board of a dissolved water district, the *taxing entity*, for the purpose of certifying a levy for the annual debt service on outstanding obligations.

^D **GROSS Assessed Value** - There will be a difference between gross assessed valuation and net assessed valuation reported by the county assessor only if there is a "tax increment financing" entity (see below), such as a downtown development authority or an urban renewal authority, within the boundaries of the *taxing entity*. The board of county commissioners certifies each *taxing entity's* total mills upon the *taxing entity's* Gross Assessed Value found on Line 2 of Form DLG 57.

^E **Certification of Valuation by County Assessor, Form DLG 57** - The county assessor(s) uses this form (or one similar) to provide valuation for assessment information to a *taxing entity*. The county assessor must provide this certification no later than August 25th each year and may amend it, one time, prior to December 10th. Each entity must use the FINAL valuation provided by assessor when certifying a tax levy.

^F **TIF Area**—A downtown development authority (DDA) or urban renewal authority (URA), may form plan areas that use "tax increment financing" to derive revenue from increases in assessed valuation (gross minus net, Form DLG 57 Line 3) attributed to the activities/improvements within the plan area. The DDA or URA receives the differential revenue of each overlapping *taxing entity's* mill levy applied against the *taxing entity's* gross assessed value after subtracting the *taxing entity's* revenues derived from its mill levy applied against the net assessed value.

^G **NET Assessed Value**—The total taxable assessed valuation from which the *taxing entity* will derive revenues for its uses. It is found on Line 4 of Form DLG 57. **Please Note:** A downtown development authority (DDA) may be both a *taxing entity* and have also created its own *TIF area* and/or have a *URA TIF Area* within the DDA's boundaries. As a result DDAs may both receive operating revenue from their levy applied to their certified *NET assessed value* and also receive TIF revenue generated by any *tax entity* levies overlapping the DDA's *TIF Area*, including the DDA's own operating levy.

^h **General Operating Expenses (DLG 70 Page 1 Line 1)**—The levy and accompanying revenue reported on Line 1 is for general operations and includes, in aggregate, all levies for and revenues raised by a *taxing entity* for purposes not lawfully exempted and detailed in Lines 3 through 7 on Page 1 of the DLG 70. For example: a fire pension levy is included in general operating expenses, unless the pension is voter-approved, if voter-approved, use Line 7 (Other).

ⁱ **Temporary Tax Credit for Operations (DLG 70 Page 1 Line 2)**—The Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction of 39-1-111.5, C.R.S. may be applied to the *taxing entity*'s levy for general operations to effect refunds. Temporary Tax Credits (TTCs) are not applicable to other types of levies (non-general operations) certified on this form because these levies are adjusted from year to year as specified by the provisions of any contract or schedule of payments established for the payment of any obligation incurred by the *taxing entity* per 29-1-301(1.7), C.R.S., or they are certified as authorized at election per 29-1-302(2)(b), C.R.S.

^j **General Obligation Bonds and Interest (DLG 70 Page 1 Line 3)**—Enter on this line the total levy required to pay the annual debt service of all general obligation bonds. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments. Title 32, Article 1 Special districts and subdistricts must complete Page 2 of the DLG 70.

^k **Contractual Obligation (DLG 70 Page 1 Line 4)**—If repayment of a contractual obligation with property tax has been approved at election and it is not a general obligation bond (shown on Line 3), the mill levy is entered on this line. Per 29-1-301(1.7) C.R.S., the amount of revenue levied for this purpose cannot be greater than the amount of revenue required for such purpose as specified by the provisions of any contract or schedule of payments.

^l **Capital Expenditures (DLG 70 Page 1 Line 5)**—These revenues are not subject to the statutory property tax revenue limit if they are approved by counties and municipalities through public hearings pursuant to 29-1-301(1.2) C.R.S. and for special districts through approval from the Division of Local Government pursuant to 29-1-302(1.5) C.R.S. or for any *taxing entity* if approved at election. Only levies approved by these methods should be entered on Line 5.

^m **Refunds/Abatements (DLG 70 Page 1 Line 6)**—The county assessor reports on the *Certification of Valuation* (DLG 57 Line 11) the amount of revenue from property tax that the local government did not receive in the prior year because taxpayers were given refunds for taxes they had paid or they were given abatements for taxes originally charged to them due to errors made in their property valuation. The local government was due the tax revenue and would have collected it through an adjusted mill levy if the valuation errors had not occurred. Since the government was due the revenue, it may levy, in the subsequent year, a mill to collect the refund/abatement revenue. An abatement/refund mill levy may generate revenues up to, but not exceeding, the refund/abatement amount from Form DLG 57 Line 11.

- I. Please Note: Pursuant to Article X, Section 3 of the Colorado Constitution, if the *taxing entity* is in more than one county, as with all levies, the abatement levy must be uniform throughout the entity's boundaries and certified the same to each county. To calculate the abatement/refund levy for a *taxing entity* that is located in more than one county, first total the abatement/refund amounts reported by each county assessor, then divide by the *taxing entity*'s total net assessed value, then multiply by 1,000 and round down to the nearest three decimals to prevent levying for more revenue than was abated/refunded. This results in an abatement/refund mill levy that will be uniformly certified to all of the counties in which the *taxing entity* is located even though the abatement/refund did not occur in all the counties.

ⁿ **Other (DLG 70 Page 1 Line 7)**—Report other levies and revenue not subject to 29-1-301 C.R.S. that were not reported above. For example: a levy for the purposes of television relay or translator facilities as specified in sections 29-7-101, 29-7-102, and 29-7-105 and 37-1-1005 (1) (a), C.R.S.; a voter-approved fire pension levy; a levy for special purposes such as developmental disabilities, open space, etc.








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Final Audit Report

2026-01-27

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