

**HERITAGE RIDGE METROPOLITAN DISTRICT
THE TOWN OF BERTHOUD, STATE OF COLORADO**

2023 ANNUAL REPORT

Town Clerk
Town of Berthoud, Colorado
via Email

Clerk and Recorder
Larimer County, Colorado
via Email

Office of the State Auditor,
via E-Filing Portal

Division of Local Government,
via E-Filing Portal

1525 Sherman Street, 7th Floor
Denver, Colorado 80203

1313 Sherman Street
Room 521
Denver, Colorado 80203

Pursuant to Section VII of the Service Plan for Heritage Ridge Metropolitan District (the “**District**”) approved by the Town Council of the Town of Berthoud (the “**Town**”), the District is required to submit an annual report to the Town Clerk which reflects activity and financial events of the District. To the best of our actual knowledge, for the year ending December 31, 2023, the District makes the following report:

1. Boundary changes made or proposed:

The District made no boundary changes in the year ended December 31, 2023.

2. Agreements with other governmental entities, either entered into, proposed or terminated:

The District did not enter into, propose or terminate any new Intergovernmental Agreements as of December 31, 2023.

3. Access information to obtain a copy of the Rules and Regulations:

A copy of the District’s Rules and Regulations can be found on its public website, <https://www.heritageridgemd.com/>.

4. A summary of any litigation involving public improvements by the District:

The District is not aware of any litigation involving public improvements.

5. Status of the construction of public improvements by the District:

The District did not construct or acquire any facilities or improvements in the year ended December 31, 2023.

6. A list of all facilities and improvements constructed or acquired by the District and those that have been dedicated to and accepted by the Town:

The District did not construct or acquire any facilities or improvements in the year ended December 31, 2023.

7. Final Assessed Value of Taxable Property within the District's boundaries as of December 31, 2023:

Attached as Exhibit A is a copy of the District's 2023 certification of assessed valuation.

8. Current annual budget of the District:

Attached as Exhibit B is a copy of the District's Budget for the current fiscal year 2024.

9. Audit of District's financial statements, for the year ending December 31, 2023 prepared in accordance with generally accepted accounting principles or audit exemptions, if applicable:

Audited financial statements for 2023 will be filed with the Town Clerk upon completion.

10. Notice of continuing disclosure undertaking for events of default by the District, which continue beyond a ninety-day period, under any Debt instrument:

The District is not in default of any debt.

11. Any inability of the District to pay its obligations as they come due in accordance with the terms of and Debt instruments, which continue beyond a ninety-day period:

The District is able to pay its obligations.

Respectfully submitted this 12th day of August, 2024.

HERITAGE RIDGE METROPOLITAN
DISTRICT

Signed by:
By: Avon Gerin
825E6E30B30F4E4
Vice President

EXHIBIT A
2023 CERTIFICATION OF ASSESSED VALUATION

CERTIFICATION OF VALUATION BY LARIMER COUNTY ASSESSOR

Name of Jurisdiction: **252 - HERITAGE RIDGE METRO DISTRICT**

IN LARIMER COUNTY ON 12/20/2023

New Entity: No

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATIONS (5.5% LIMIT) ONLY
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IN ACCORDANCE WITH 39-5-121(2)(a) AND 39-5-128(1),C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2023 IN LARIMER COUNTY, COLORADO

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$13,474,419
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: *	\$16,319,616
3. LESS TIF DISTRICT INCREMENT, IF ANY:	\$0
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$16,319,616
5. NEW CONSTRUCTION: **	\$1,480,414
6. INCREASED PRODUCTION OF PRODUCING MINES: #	\$0
7. ANNEXATIONS/INCLUSIONS:	\$0
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: #	\$0
9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD ## OR LAND (29-1-301(1)(b) C.R.S.):	\$0
10. TAXES COLLECTED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1))(a) C.R.S.):	\$0.00
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a) C.R.S.) and (39-10-114(1)(a)(I)(B) C.R.S.):	\$0.00

* This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec.20(8)(b), Colo.

** New construction is defined as: Taxable real property structures and the personal property connected with the structure.

Jurisdiction must submit respective certifications (Forms DLG 52 AND 52A) to the Division of Local Government in order for the values to be treated as growth in the limit calculation.

Jurisdiction must apply (Forms DLG 52B) to the Division of Local Government before the value can be treated as growth in the limit calculation.

USE FOR 'TABOR' LOCAL GROWTH CALCULATIONS ONLY

IN ACCORDANCE WITH THE PROVISION OF ARTICLE X, SECTION 20, COLO CONST, AND 39-5-121(2)(b),C.R.S. THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2023 IN LARIMER COUNTY, COLORADO ON AUGUST 25, 2023

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: @	\$236,297,600
ADDITIONS TO TAXABLE REAL PROPERTY:	
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: !	\$22,090,600
3. ANNEXATIONS/INCLUSIONS:	\$0
4. INCREASED MINING PRODUCTION: %	\$0
5. PREVIOUSLY EXEMPT PROPERTY:	\$0
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	\$0
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT:	\$0
<small>(If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.)</small>	
DELETIONS FROM TAXABLE REAL PROPERTY:	
8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	\$0
9. DISCONNECTIONS/EXCLUSION:	\$0
10. PREVIOUSLY TAXABLE PROPERTY:	\$0

@ This includes the actual value of all taxable real property plus the actual value of religious, private schools, and charitable real property.

! Construction is defined as newly constructed taxable real property structures.

% Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1),C.R.S. AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS : 1. TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY:----->	\$0
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NOTE: All levies must be Certified to the Board of County Commissioners NO LATER THAN DECEMBER 15, 2023

IN ACCORDANCE WITH 39-5-128(1.5)C.R.S. THE ASSESSOR PROVIDES: HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): **	
<small>** The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119 f(3). C.R.S.</small>	

EXHIBIT B
2024 BUDGET

HERITAGE RIDGE METROPOLITAN DISTRICT
2024 BUDGET MESSAGE

Heritage Ridge Metropolitan District is a quasi-municipal corporation organized and operated pursuant to provisions set forth in the Colorado Special District Act and was formed in 2015. The District is located in the Town of Berthoud, Colorado and has a service area of approximately 146 acres. The District was organized to plan for, design, acquire, construct, install, relocate, redevelop, provide and finance public improvements and related operation and maintenance services within the boundaries of the District.

The District has no employees at this time and all operations and administrative functions are contracted.

The budget is prepared on the modified accrual basis of accounting, which is consistent with the basis of accounting used in presenting the District's financial statements.

Overview

Highlights of the 2024 budget include the following:

- The District certified a tax levy of 79.652 mills on an assessed value of \$16,319,616.
- The District's operations are expected to be fully funded through its taxes levy.

General Fund

Revenue

Budgeted income in the amount of \$304,044 consists primarily of property taxes from the certified general fund mill levy of 15.000 mills.

Expenses

The District's 2024 general and administrative expenses budgeted amount is \$299,888. Refer to the General Fund summary included with the budget.

Fund Balance/Reserves

The District has provided for an emergency reserve fund equal to at least 3% of the fiscal year spending for 2024, as defined under TABOR. It is anticipated that the District will end the 2024 fiscal year with an ending fund balance of \$14,915.

Special Fund

Revenue

Budgeted revenues consist of pool fees charged to residents. Each homeowner is charged \$216 annually for the operations and maintenance of the District's pool.

Expenses

Budgeted expenses are comprised of the costs to operate, maintain, and service the District's pool.

Debt Service Fund*Revenue*

The District certified a debt service fund mill levy of 64.652 mills which will result in \$1,055,096 in property taxes. Projected revenues from specific ownership tax for 2024 is \$37,296.

Expenses

The District anticipates a debt service expense of \$1,092,392 in 2024 with an ending fund balance of \$5,075 Refer to the Debt Fund summary included with the budget.

Capital Projects Fund*Revenue/Expenses*

The District does not anticipate having any Capital Projects in 2024; therefore, no budget summary is included.

Debt Summary

The District's debt summary is as follows:

Series 2021A Refunding Bond: \$11,265,000; Issued December 23, 2021; Maturity December 1, 2051		
Year	Mandatory Principal*	Scheduled Interest*
2023	130,000	441,975
2024	150,000	435,475
2025	155,000	427,975
2026-2051	10,680,000	7,023,000
Total	11,115,000	8,328,425
*Optional redemption can affect future principal and interest payments		
Series 2021B Subordinate Refunding Bonds: \$4,735,000; Issued December 23, 2021; Maturity December 15, 2051		
Principal and Interest payments are subject to prior pledge: 2021A Refunding Bond		

Heritage Ridge Metropolitan District

2024 Budget

General Fund

	2022		2023		2024 Budget
Modified Accrual Accounting Basis	Budget	2022 Actual	Budget	Estimated Actual & Amended Budget	
Beginning Fund Balance	3,135	9,423	26,753	26,653	10,759
Income					
Fines	-	1,850	-	1,000	-
NSF Fees	-	-	-	-	-
Admin Fees Reimbursement	-	1,080	-	-	-
Legal Fees Reimbursement	-	200	-	-	-
Interest Revenue	-	857	-	2,636	-
Design Review Fees	4,000	2,450	4,000	1,500	1,000
Property Taxes	194,272	194,272	202,116	202,116	244,794
Specific Ownership Taxes	13,599	38,898	14,148	14,922	12,240
SOT O&M Carve Out	25,000	-	25,500	25,500	26,010
Tax Related Interest	-	515	-	105	-
Grant Revenue	-	-	-	15,200	20,000
Other Income	-	-	-	-	-
Total Income	236,871	240,122	245,764	262,979	304,044
Expense					
General and Administrative					
Management & Accounting Services	29,400	29,400	45,000	45,000	59,760
Management Software Fee	-	84	-	-	-
Other Management Fees	-	1,340	-	-	-
Design Review Fees	4,000	2,450	4,000	1,500	1,000
Legal	20,000	16,100	15,000	15,000	15,000
Audit/Tax Prep	8,500	7,500	7,500	7,500	9,000
Language Interpreter	-	218	-	-	-
Election	10,000	2,120	10,000	-	-
Insurance	3,682	2,977	3,866	3,386	3,555
Other Fees	-	-	-	10	-
Treasurers Fees	3,885	3,888	4,042	4,042	4,896
Bad Debt Expense	-	1,420	-	250	-
Office	3,000	3,124	2,000	3,600	4,000
Dues and Compliance	491	471	516	484	508
Total G&A	82,958	71,092	91,924	80,772	97,719
Other					
Contingency	4,000	-	-	-	500
Utilities					
Electric	800	797	800	800	1,000
Water	35,000	27,107	29,000	25,000	25,000
Telephone/Internet	1,198	1,199	1,198	1,200	1,200
Total Utilities	36,998	29,103	30,998	27,000	27,200
Communication/Social					
Community Events	-	67	-	300	1,000
Landscape					
Landscape Contract	79,000	81,837	82,301	82,301	88,469
Landscape - Improvements/Repairs	1,700	6,687	1,700	20,000	20,000
Landscape Projects	9,500	126	20,000	40,000	40,000
Snow Removal	8,500	14,201	10,000	5,000	5,000
Irrigation/Sprinklers	10,000	17,484	6,000	20,000	20,000
Trees/Bushes	-	-	-	3,550	-
Fencing	-	-	-	600	-

**Heritage Ridge Metropolitan District
2024 Budget**

Erosion Control	-	2,920	3,000	-	-
Total Landscape	108,700	123,255	123,001	171,451	173,469
Total Expense	232,656	223,517	245,923	279,523	299,888
Excess Revenue (Expenses)	4,215	16,605	(159)	(16,544)	4,156
Ending Fund Balance	7,350	26,653	26,594	10,759	14,915

Special Fund

Modified Accrual Accounting Basis	2022		2023		2024 Budget
	Budget	2022 Actual	2023 Budget	Estimated Actual	
Beginning Fund Balance	15,202	26,665	26,665	38,973	62,496
Income					
Pool Fees	79,560	81,741	87,912	89,712	98,496
Pool Rental Fees	-	900	-	900	-
Pool Key Replacement Fees	-	625	-	650	-
Developer Contribution	-	-	-	-	-
Admin Fees Reimbursment	-	290	-	-	-
NSF Fees	-	-	-	35	-
Interest Revenue	-	373	-	1,300	-
Interest Charges	-	987	-	900	-
Other Income	-	-	-	1,945	-
Total Income	79,560	84,916	87,912	95,442	98,496
Expense					
<i>General and Administrative</i>					
Management	7,500	7,500	20,010	20,010	10,980
Pool Hosts	-	-	-	-	-
Legal	1,000	-	-	-	-
Insurance	6,965	6,965	7,313	7,313	7,679
Bad Debt Expense	2,040	6	2,040	500	2,160
Office Expenses	-	56	250	250	250
Total G&A	17,505	14,527	29,613	28,073	21,069
<i>Other</i>					
Contingency	2,000	-	2,500	-	-
<i>Utilities</i>					
Electric - Pool	6,800	6,184	6,800	6,000	7,000
Gas - Pool	6,500	7,344	6,500	4,500	5,000
Water - Pool	2,200	1,511	2,200	1,500	1,500
Trash	150	152	200	200	200
Telephone/Internet	1,560	1,764	1,560	1,746	1,560
Total Utilities	17,210	16,955	17,260	13,946	15,260
<i>Pool</i>					
Pest Control	400	387	500	600	500
Pool Maintenance - Contract	11,800	11,800	11,800	11,800	15,000
Pool Maintenance - Non-Contract	16,000	-	-	-	7,500
Pool Supplies	1,500	15,083	1,500	1,500	1,545
Pool Chemicals	8,000	8,479	9,000	9,000	9,270
Pool Repairs	2,500	2,367	2,500	4,000	4,120
Pool Janitorial	2,500	2,750	3,000	3,000	3,090
Pool Improvements	-	-	-	-	10,000
Pool Equipment	-	260	-	-	-
Total Pool	42,700	41,126	28,300	29,900	51,025

**Heritage Ridge Metropolitan District
2024 Budget**

Total Expense	79,415	72,608	77,673	71,919	87,354
Excess Revenue (Expenses)	145	12,308	10,239	23,523	11,142
Ending Fund Balance	15,347	38,973	36,904	62,496	73,638

Debt Service Fund

Modified Accrual Accounting Basis	2022		2023		2024 Budget
	Budget	2022 Actual	Budget	Estimated Actual	
Beginning Fund Balance	-	13,948	30,075	30,075	5,075
Income					
Other Financing Sources		-	-	-	-
Interest Revenue	1,000	6,536	-	12,987	-
Property Tax	720,930	720,930	763,797	763,797	1,055,096
Specific Ownership Tax	25,465	26,574	27,966	19,000	37,296
Gain on Debt Refunding	-	-	-	-	-
Debt Proceeds	-	-	-	-	-
Total Income	747,395	754,040	791,763	795,784	1,092,392
Expense					
<i>Debt Payments</i>					
Treasurers Fees	14,419	14,427	15,276	15,276	21,102
Paying Agent Fees	5,500	7,000	7,000	7,000	7,000
Bank Fees	-	350	-	500	350
Principal - Notes	-	-	-	-	-
Interest - Notes	-	-	-	-	-
Principal - Bonds	150,000	150,000	130,000	130,000	155,000
Interest - Bonds	567,767	566,135	664,487	668,008	908,940
Costs of Issuance	-	1	-	-	-
Advance Principal	-	-	-	-	-
Total Debt Payments	737,686	737,913	816,763	820,784	1,092,392
Total Expense	737,686	737,913	816,763	820,784	1,092,392
Excess Revenue (Expenses)	9,709	16,127	(25,000)	(25,000)	-
Ending Fund Balance	9,709	30,075	5,075	5,075	5,075

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.

1. 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 32-1-1005 (1) (a), C.R.S.; a voter-approved fire pension levy; a levy for special purposes such as developmental disabilities, open space, etc.