

LETTER OF BUDGET TRANSMITTAL

THIS FORM IS TO BE COMPLETED AND SUBMITTED WITH THE ADOPTED BUDGET NO LATER THAN JANUARY 31.

To: Division of Local Government
1313 Sherman Street, Room 521
Denver, Colorado 80203

Date: _____

Attached is a copy of the 2023 budget for _____
(name of local government)
in _____ County, submitted pursuant to Section 29-1-113, C.R.S. This budget
was adopted on _____. If there are any questions on the budget, please
contact Andrea Weaver at 970-484-0101 x 110, and andrea@ccgcolorado.com
(name of person) (daytime phone) (mailing address)

I, Andrea Weaver, _____,
(name) (title)
hereby certify that the enclosed is a true and accurate copy of the 2023 Adopted Budget.
(year)

Form DLG 54

**GOLDEN EAGLE ACRES METROPOLITAN DISTRICT NO. 1
RESOLUTION NO. 2022-11-16**

RESOLUTION TO ADOPT 2023 BUDGET

WHEREAS, the Board of Directors (“Board”) of the GOLDEN EAGLE ACRES METROPOLITAN DISTRICT NO. 1 (“District”) has appointed Centennial Consulting Group, LLC to prepare and submit a proposed 2023 budget to the Board at the proper time; and

WHEREAS, such budget committee has submitted the proposed budget to the Board on or before October 15, 2022 for its consideration; and

WHEREAS, upon due and proper notice, published in accordance with law, the budget was open for inspection by the public at a designated place, and a public hearing was held on November 16, 2022, and interested electors were given the opportunity to file or register any objections to the budget; and

WHEREAS, the budget has been prepared to comply with all terms, limitations and exemptions, including, but not limited to, enterprise, reserve transfer and expenditure exemptions, under Article X, Section 20 of the Colorado Constitution (“TABOR”) and other laws or obligations which are applicable to or binding upon the District; and

WHEREAS, whatever decreases may have been made in the revenues, like decreases were made to the expenditures so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of GOLDEN EAGLE ACRES METROPOLITAN DISTRICT NO. 1:

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

General Fund:	\$241,330
Debt Service Fund:	\$0
Special Fund	\$333,263
Capital Fund	\$50,000
Total	<hr/> \$624,593

2. That estimated revenues are as follows:

<u>General Fund:</u>	
From unappropriated surpluses	\$85,918
From sources other than general property tax	\$242,902
From general property tax	\$0
Total	<hr/> \$328,820

<u>Special Fund:</u>	
From unappropriated surpluses	\$92,108
From sources other than general property tax	\$341,683

From general property tax	\$0
Total	\$433,791

Capital Fund:

From unappropriated surpluses	\$140,000
From sources other than general property tax	\$0
From general property tax	\$0
Total	\$140,000

3.

4. That the budget, as submitted, amended and herein summarized by fund, be, and the same hereby is, approved and adopted as the budget of GOLDEN EAGLE ACRES METROPOLITAN DISTRICT NO. 1 for the 2023 fiscal year.

5. That the budget, as hereby approved and adopted, shall be certified by the Treasurer and/or President of the District to all appropriate agencies and is made a part of the public records of the District.

TO SET MILL LEVY

WHEREAS, the amount of money from property taxes necessary to balance the budget for general operating expenses is \$0; and

WHEREAS, the 2022 valuation for assessment of the Districts, as certified by the County Assessor, is \$0.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of GOLDEN EAGLE ACRES METROPOLITAN DISTRICT NO. 1:

1. That for the purpose of meeting all general operating expenses of the District during the 2023 budget year, there is hereby levied a property tax, inclusive of the mill levy for refunds and abatements, of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the District to raise \$0.

2. That for the purpose of meeting all debt service expenses of the District during the 2023 budget year, there is hereby levied a property tax, inclusive of the mill levy for refunds and abatements, of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the District to raise \$0.

3. That the Treasurer and/or President and/or Accountant of the District is hereby authorized and directed to immediately certify to the County Commissioners of Larimer County, Colorado, the mill levy for the District as hereinabove determined and set, or as adjusted, if necessary, upon receipt of the final (December) certification of valuation from the county assessor in order to comply with any applicable revenue and other budgetary limits.

Dated this 16th day of November, 2022.

GOLDEN EAGLE ACRES
METROPOLITAN DISTRICT NO. 1

By: *Greg Cecil*
Greg Cecil (Jan 20, 2023 08:04 MST)

President

Attest:

Vernon D. Cecil
Vernon D. Cecil (Jan 30, 2023 14:01 MST)

Secretary

TO APPROPRIATE SUMS OF MONEY

WHEREAS, the Board of Directors of the District has made provision in the budget for revenues in an amount equal to the total proposed expenditures as set forth therein; and

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, as more fully set forth in the budget, including any interfund transfers listed therein, so as not to impair the operations of District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of GOLDEN EAGLE ACRES METROPOLITAN DISTRICT NO. 1 that the following sums are hereby appropriated from the revenues of each fund, to each fund, for the purposes stated in the budget:

General Fund:	\$241,330
Debt Service Fund:	\$0
Special Fund	\$333,263
Capital Fund	\$50,000
Total	<u>\$624,595</u>

Adopted this 16th day of November 2022.

GOLDEN EAGLE ACRES METROPOLITAN
DISTRICT NO. 1

By: *Greg Cecil*
Greg Cecil (Jan 20, 2023 08:04 MST)
Greg Cecil - President

ATTEST:

By: *Vernon D. Cecil*
Vernon D. Cecil (Jan 30, 2023 14:01 MST)
Vernon Cecil, Secretary

GOLDEN EAGLE ACRES METROPOLITAN DISTRICTS NO. 1
BUDGET MESSAGE

The District, a quasi-municipal corporation of the State of Colorado, was organized by order and decree of the District Court for the County of Weld on November 21, 2017, and is governed pursuant to provisions of the Colorado Special District Act (Title 32, Article 1, Colorado Revised Statutes). The District operates under a Service Plan approved by the Town of Severance on August 21, 2017. The District's service area is located in Weld County. The District was established to provide financing for the design, acquisition, installation, construction and completion of public improvements and services, including but not limited to water, sanitation, street, safety protection, park and recreation, storm drainage, covenant enforcement and design review, security, and mosquito control improvements and services.

The District has no employees, and all administrative functions are contracted.

The District prepares its budget on the modified accrual basis of accounting in accordance with the requirements of Colorado Revised Statutes C.R.S. 29-1-105 using its best estimates as of the date of the budget hearing.

General Fund

Revenue

Intergovernmental Fees

Transfers from Golden Eagle Acres Metropolitan District Nos. 2 and 3 Pursuant to a Funding and Reimbursement Agreement with Golden Eagle Acres Metropolitan District Nos. 2 and 3 (Taxing Districts), the District will receive property taxes and specific ownership taxes collected by the Taxing Districts. The tax revenues to be transferred from District Nos. 2 and 3 are derived from Operation and Maintenance mill levy they imposed on properties within their respective Districts. The Operation and Maintenance tax revenues received by the District from District Nos. 2 and 3 will be used to pay administrative expenditures incurred by all Districts.

Development Fees

The District receives a one-time fee in the amount of \$2,500 upon each sale of property located within the District.

Expenditures

General and Administrative

General and administrative expenditures include the services necessary to maintain the District's administrative viability such as legal, accounting, insurance, and other administrative expenses.

Special Fund

Water Usage Charges

The District charges a monthly water usage fee May through October in the amount of a \$20 per month connection fee plus actual water usage of per the current rate structure for the non-potable water system Operations and Maintenance. Due to a shortage of meters, homes without an installed meter pay a flat fee.

The District's operations and maintenance expenditures consist primarily of expenditures for the maintenance, repairs, water costs, and the repayment of notes associated with the non-potable water system.

The note payments are for the purchase of the non-potable water system and water shares. The notes are cash flow notes with anticipated payments of \$295,683 in 2023. *Due to the cash flow nature of the note, a debt schedule is **not** included.*

**GOLDEN EAGLE ACRES METROPOLITAN DISTRICTS NO. 1
BUDGET MESSAGE**

Capital Projects Fund

The Capital Projects fund is used to account for major repairs and replacement associated with District infrastructure. The district has planned to reserve \$90,000 for future repairs, while spending \$50,000 on current improvements.

Reserves

Emergency Reserve

The District has provided for an Emergency Reserve equal to at least 3% of the fiscal year spending for 2023, as defined under TABOR.

Golden Eagle Acres Metro District No. 1 2023 Budget

General Fund

			2022	
	2021	2022	Estimated	2023
Modified accrual basis	Actual	Budget	Actual	Budget
Beginning Fund Balance	25,620	36,145	26,419	116,761
Income				
Builder/Development Fee	12,500	10,000	22,500	10,000
Fines	-	-	525	-
Interest Revenue	101	-	106	-
Design Review Fees	1,000	2,500	400	1,000
New Building Review Fees	4,550		1,750	1,000
Setup and Transfer Fees	-	-	-	-
Intergovernmental Revenue	102,031	293,411	291,069	230,902
Other Income	-	-	-	-
Total Income	120,182	305,911	316,350	242,902
Expense				
<i>General and Administrative</i>				
Management & Accounting Services	36,000	37,000	37,000	48,180
Other Management Fees	338		-	-
Audit	8,343	18,000	18,500	18,000
Design Review Fees	1,000	2,500	1,450	1,000
New Building Review	1,650		1,000	1,000
Legal	28,690	15,000	7,292	15,000
Election	-	7,500	376	7,500
Administrative Services	1,750		-	-
Insurance	18,881	19,825	875	15,000
Engineers	-	-	-	-
Bad Debt Expense	-	-	75	-
Office	612	500	738	650
Dues and Compliance	1,005	1,052	1,285	1,500
<i>Other</i>				
Contingency	-	10,000	-	16,000
<i>Landscape</i>				
Landscape Contract	9,732	15,000	14,018	15,000
Landscape Projects	1,805	7,500	100	7,500
Snow Removal	407	5,000	800	5,000
Sprinkler System Repairs	4,133	4,500	1,000	4,500
Meter Reading Software	-	500	1,499	500
Meter Equipment	5,037	5,000	-	5,000
Transfer Out	-	140,000	140,000	80,000
Total Expenses	119,383	288,877	226,008	241,330
Excess Revenue (Expenses)	799	17,034	90,342	1,572
Ending Fund Balance	26,419	53,179	116,761	118,333

Golden Eagle Acres Metro District No. 1 2023 Budget

Special Fund

			2022	
	2021	2022	Amended	2023
Modified accrual basis	Actual	Budget	Budget	Budget
Beginning Fund Balance	114,283	18,077	87,145	104,562
Income				
Irrigation Water Fees	38,093	38,000	46,307	46,000
Interest Charges	173	-	112	-
Transfer In	-	-	-	80,000
Intergovernmental Revenue	-	-	283,936	215,683
Total Income	38,266	38,000	330,355	341,683
Expense				
<i>General and Administrative</i>				
Management	8,400	9,800	9,800	10,080
Insurance	1,390	2,500	-	2,500
Bad Debt Expense	255	-	1,767	500
Principal	-	-	214,031	217,920
Interest	17,431	-	70,538	77,763
Depreciation	29,754	-	-	-
<i>Utilities</i>				
Electric	4,330	4,417	5,074	4,500
Water Assessments	2,275	4,000	2,658	4,000
Irrigation System Repairs	1,569	14,500	5,561	15,000
Pumphouse	-	-	3,509	1,000
Total Expenses	65,404	35,217	312,938	333,263
Excess Revenue (Expenses)	(27,138)	2,783	17,417	8,420
Ending Fund Balance	87,145	20,860	104,562	112,982

Golden Eagle Acres Metro District No. 1 2023 Budget

Debt Service

			2022	
	2021	2022	Estimated	2023
Modified accrual basis	Actual	Budget	Actual	Budget
Beginning Fund Balance	-	-	-	-
Income				
Intergovernmental Fees	-	284,158	-	-
Total Income	-	284,158	-	-
Expense				
Developer reimbursement	-	284,158	-	-
Total Expenses	-	284,158	-	-
Excess Revenue (Expenses)	-	-	-	-
Ending Fund Balance	-	-	-	-

Capital Projects

			2022	
	2021	2022	Estimated	2023
Modified accrual basis	Actual	Budget	Actual	Budget
Beginning Fund Balance	-	-	-	140,000
Income				
Transfer In	-	140,000	140,000	-
Total Income	-	140,000	140,000	-
Expense				
Capital Projects	-	50,000	-	50,000
Total Expenses	-	50,000	-	50,000
Excess Revenue (Expenses)	-	90,000	140,000	(50,000)
Ending Fund Balance	-	90,000	140,000	90,000

CERTIFICATION OF TAX LEVIES for NON-SCHOOL GovernmentsTO: County Commissioners¹ of WELD COUNTY, Colorado.On behalf of the GOLDEN EAGLE ACRES MD 1,
(taxing entity)^Athe Board of Directors
(governing body)^Bof the GOLDEN EAGLE ACRES MD 1
(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ \$1,220.00
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: \$ \$1,220.00
(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: 12/12/2022 for budget/fiscal year 2023.
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)**LEVY²****REVENUE²**

1. General Operating Expenses ^H	<u>0.000</u> mills	\$ <u>0</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< <u> </u> > mills	\$ < <u>0</u> >
SUBTOTAL FOR GENERAL OPERATING:	<u>0</u> mills	\$ <u>0</u>
3. General Obligation Bonds and Interest ^J	<u> </u> mills	\$ <u>0</u>
4. Contractual Obligations ^K	<u> </u> mills	\$ <u>0</u>
5. Capital Expenditures ^L	<u> </u> mills	\$ <u>0</u>
6. Refunds/Abatements ^M	<u> </u> mills	\$ <u>0</u>
7. Other ^N (specify): <u> </u>	<u> </u> mills	\$ <u> </u>
	<u> </u> mills	\$ <u> </u>
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<u>0</u> mills	\$ <u>0</u>

Contact person: (print) Andrea Weaver Daytime phone: 9708298298
Signed: Title: District Accountant

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).

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^J:

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^K:

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.

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.