

JEFFERSON-COMO FIRE PROTECTION DISTRICT RESOLUTION TO ADOPT 2026 BUDGET

WHEREAS, the Board of Directors (the “**Board**”) of Jefferson-Como Fire Protection District (the “**District**”) has appointed a budget committee to prepare and submit a proposed 2026 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, 2025 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 December 10, 2025, 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 Jefferson-Como Fire Protection District:

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

General Fund:	\$3,219,470.00
Wildfire Capital Fund:	\$ 120,000.00
Total:	\$3,339,470.00

2. That estimated revenues are as follows:

General Fund	
From general property tax:	\$1,824,441.00
From sources other than general property tax:	\$ 229,719.00
Total:	\$2,054,160.00

Wildfire Capital Fund	
From general property tax:	\$ 0.00
From sources other than general property tax:	\$ 17,000.00
Total:	\$ 17,000.00

3. That the budget, as submitted, amended and herein summarized by fund, be, and the same hereby is, approved and adopted as the budget of the District for the 2026 fiscal year.
4. 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 LEVIES

WHEREAS, the amount of money from property taxes necessary to balance the budget for general operating expenses is \$1,824,441.00; and

WHEREAS, the 2025 valuation for assessment of the District, as certified by the County Assessor, is \$130,029,228.00.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Jefferson-Como Fire Protection District

1. That for the purpose of meeting all general operating expenses of the District during the 2026 budget year, there is hereby levied a property tax, inclusive of the mill levy for refunds and abatements, of 14.031 mills upon each dollar of the total valuation for assessment of all taxable property within the District to raise \$1,824,441.00.
2. That the Treasurer and/or President of the District is hereby authorized and directed to immediately certify to the County Commissioners of Park County, Colorado, the mill levies 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.

TO APPROPRIATE SUMS OF MONEY

WHEREAS, the Board 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 inter- fund transfers listed therein, so as not to impair the operations of District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Jefferson-Como Fire Protection District 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:	\$3,219,470.00
Wildfire Capital Fund:	\$ 120,000.00

Adopted and approved this 10th day of December 2025.

JEFFERSON COMO FIRE PROTECTION DISTRICT

DocuSigned by:

Pete Ambrose

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President Pete Ambrose

Attest:

DocuSigned by:

Arlan Kluth

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Secretary Arlan Kluth

**JEFFERSON-COMO FIRE PROTECTION DISTRICT
GENERAL FUND
2026 ADOPTED BUDGET
WITH 2024 ACTUAL AND 2025 ESTIMATED AMOUNTS
FOR THE YEARS ENDED AND ENDING DECEMBER 31,**

	2024 Actual	2025 Estimated	2026 Adopted
REVENUES			
Property Taxes	\$ 1,746,683	\$ 1,713,143	\$ 1,817,419
Property Taxes - SB22-238	173,722	-	-
Abatements	-	-	7,022
Specific Ownership Tax	158,754	140,000	127,219
PILT	-	634	-
Mitigation Impact Fees	9,548	10,500	12,000
Burn Permits	10,418	5,000	5,000
Wildland Fire Income	4,259	89,000	-
Grants	24,320	7,323	3,000
Interest Earnings	130,268	105,000	75,000
Miscellaneous Income/Donations	5,191	5,000	5,000
Air Burner Fees	-	2,000	2,000
Propane Fire Pits (Cistern)	-	-	500
Total revenues	2,263,163	2,077,600	2,054,160
EXPENDITURES			
<u>General</u>			
Salaries	662,897	675,000	765,000
Taxes and Benefits	209,316	280,000	365,000
Auditing	7,400	8,000	8,400
District management and accounting	37,296	50,000	45,000
Legal	39,160	30,000	65,000
Insurance	74,106	90,000	87,000
Office Expenses	16,830	20,000	35,000
Telephones	2,940	3,500	3,500
Treasurer's Fees	52,315	50,500	52,705
Election	-	10,000	-
Lease Fees	250	250	250
Miscellaneous	95	5,000	5,000
Firefighting supplies/repair/maintenance	129,085	35,000	100,000
Firefighting Support	1,798	500	5,000
Training	2,003	15,000	35,000
Radio supplies/repair/maintenance	1,548	25,000	25,000
Fuel	21,798	35,000	50,000
Truck supplies/repair/maintenance	28,689	50,000	50,000
EMS Supplies/Clinic	6,726	10,000	6,000
Propane	20,422	30,000	40,000
Utilities - Electrical	8,149	20,000	20,000
Stations & Shop	18,868	25,000	25,000
Wildfire - Compensation	-	81,121	10,000
Wildfire - Deployment Expenses	8,396	16,763	10,000
<u>Capital</u>			
Truck purchases	-	-	300,000
Firefighting/Equip.	290,853	150,000	150,000
Building and Improvements	8,935	155,000	500,000
Communications	52,276	25,000	150,000
Cisterns	-	30,000	60,000
Capital Projects and Contingencies	-	25,000	80,000
<u>Debt</u>			
2015 Intn'; Tender v6215	80,115	80,115	80,115
Contingency/Tabor 3%	-	-	91,500
Total expenditures	1,782,266	2,030,749	3,219,470
EXCESS OF REVENUES OVER EXPENDITURES	480,897	46,851	(1,165,310)
OTHER FINANCING USES			
Transfer to Wildfire Capital	-	-	(130,000.00)
Total other financing uses	-	-	(130,000.00)
NET CHANGE IN FUND BALANCE	480,897	46,851	(1,295,310)
BEGINNING FUND BALANCE	1,883,829	2,364,726	2,411,577
ENDING FUND BALANCE	\$ 2,364,726	\$ 2,411,577	\$ 1,116,267

**JEFFERSON-COMO FIRE PROTECTION DISTRICT
WILDFIRE CAPITAL
2026 ADOPTED BUDGET
WITH 2024 ACTUAL AND 2025 ESTIMATED AMOUNTS
FOR THE YEARS ENDED AND ENDING DECEMBER 31,**

	2024 Actual	2025 Estimated	2026 Adopted
REVENUES			
Wildland Fire Income	\$ -	\$ -	\$ 10,000
Grants	-	-	2,000
Interest Earnings	-	-	5,000
Total revenues	<u>-</u>	<u>-</u>	<u>17,000</u>
EXPENDITURES			
<u>Capital</u>			
Truck purchases	-	-	100,000
Firefighting/Equip.	-	-	10,000
Communications	-	-	10,000
Total expenditures	<u>-</u>	<u>-</u>	<u>120,000</u>
EXCESS OF EXPENDITURES	<u>-</u>	<u>-</u>	<u>(103,000)</u>
OTHER FINANCING SOURCES			
Transfer from General	-	-	130,000
Total other financing sources	<u>-</u>	<u>-</u>	<u>130,000</u>
NET CHANGE IN FUND BALANCE	-	-	27,000
BEGINNING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,000</u>

**JEFFERSON-COMO FIRE PROTECTION DISTRICT
2026 BUDGET MESSAGE**

THE DISTRICT

The District is a quasi-municipal corporation and political subdivision established pursuant to Article I of Title 32 of the Colorado Revised Statutes, as amended.

The District is located in Park County and provides the following services:

- Fire suppression
- Fire prevention
- Fire safety inspections
- Wildland firefighting
- Fire safety education
- Emergency extrication
- Mutual and auto-aid to neighboring fire departments
- Emergency Medical Responder/Basic Life Support

THE SYSTEM

The Board of Directors is responsible for the operation of and policies with respect to the District, in accordance with statutes and the Service Plan.

IMPORTANT FEATURES OF THE BUDGET

The Budget reflects revenue from property taxes, specific ownership taxes, and interest income. Expenses are generally limited to administration and operations.

Under Capital Expenditures, \$300,000 has been budgeted for the purchase of new trucks for the department. Remaining items budgeted for under Capital Expenditure include building improvements, firefighting equipment, communications, and contingencies.

The District was successful in its May 8, 2018 election in which the electors allowed the District to increase its mill levy by 2.963 mills to a total of 13.000 mills. The District was also successful in its November 6, 2018 election in which the electors allowed the District to adjust its mill levy to offset reductions in its revenue resulting from reductions of the Residential Assessment Rate. The total mill levy certified is 13.977 mills, generating revenues of \$1,817,419. In addition, the District certified a mill levy of 0.054 mills for refunds/abatements which generates revenues of \$7,022.

BUDGETARY BASIS OF ACCOUNTING

The budget for 2026 was prepared on a modified accrual basis of accounting. Revenues and expenditures recorded on a modified accrual basis.

The District's financial statement for 2026 will be audited in accordance with generally accepted accounting principles.

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of PARK COUNTY, Colorado.

On behalf of the JEFFERSON-COMO FIRE PROTECTION DISTRICT,
(taxing entity)^A

the BOARD OF DIRECTORS,
(governing body)^B

of the JEFFERSON-COMO FIRE PROTECTION DISTRICT,
(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS assessed valuation of:

\$ 130,029,228
(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:

\$ _____
(NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
USE VALUE FROM FINAL CERTIFICATIN OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: 12/10/2025 for budget/fiscal year 2026.
(not later than Dec. 15) (dd/mm/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	<u>13.977</u> mills	<u>\$ 1,817,418</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	<u>< - ></u> mills	<u>\$ < - ></u>
SUBTOTAL FOR GENERAL OPERATING:	<u>13.977</u> mills	<u>\$ 1,817,418</u>
3. General Obligation Bonds and Interest ^J	_____ mills	_____
4. Contractual Obligations ^K	_____ mills	_____
5. Capital Expenditures ^L	_____ mills	<u>\$</u> _____
6. Refunds/Abatements ^M	<u>0.054</u> mills	<u>\$ 7,021</u>
7. Other ^N (specify): _____	_____ mills	<u>\$</u> _____
_____	_____ mills	<u>\$</u> _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<u>14.031</u> mills	<u>\$ 1,824,439</u>

Contact person: (print) Sue Blair, CRS of Colorado, LLC Daytime phone: 303-381-4968
Signed: _____ Title: CEO

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).
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