

BUDGET MESSAGE

(Pursuant to 29-1-103(1)(e), C.R.S.)

Name of Local Government

(INSTRUCTIONS: Pursuant to section 29-1-103(1)(e), C.R.S., the budget must include the Budget Message. Fill in blank spaces and check any items that are applicable.)

The attached _____ Budget for _____ includes these *important features**:

* “*important features*” are not defined in statute; however, important features of the budget would include starting/ending a service; increases or decreases in levels of services, increases/decreases to revenues (taxes/rates) and/or expenditures; acquisition of new equipment; start or end of capital project; etc.

The budgetary basis of accounting timing measurement method used is:

Cash basis

Modified accrual basis

Encumbrance basis

Accrual

The services to be provided/delivered during the budget year are the following:

December 12th, 2025

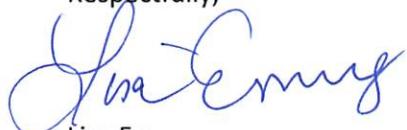
Mr. Jarrod Biggs
Division of Local Government
1313 Sherman Street, Room 520
Denver, CO 80203

Dear Jarrod:

Enclosed is a copy of the adopted 2026 budget for the Black Forest Fire/Rescue Protection District in El Paso County, submitted pursuant to Section 29-1-116, CRS, along with our 2025 Budget Message, Resolution associated with the budget, and a copy of the Mill Levy Certification. This budget was adopted on December 10th, 2025. If there are any questions on the budget, please contact me at 719/495-4300. The mill levy certified to the County Commissioners is 15.65 mills for all general operating purposes based on an assessed valuation of \$309,405,940 for the district property, the property tax revenue subject to statutory limitation is \$4,842,203 for general operating fund.

I hereby certify that the enclosed are true and accurate copies of the budget and certification of tax levies to the Board of County Commissioners.

Respectfully,



Lisa Emry
Administrative Officer

CERTIFICATION OF TAX LEVIES FOR NON-SCHOOL GOVERNMENTS

TO: County Commissioners of El Paso County, Colorado.

The Board of Directors of the Black Forest Fire Rescue Protection District hereby certifies the following mill levies to be extended upon the GROSS assessed valuation of \$310,220,510 (general operating levies only). Submitted on December 12, 2025.

PURPOSE	LEVY	REVENUE
1. General operating expenses (including fire pension, if applicable)	15.65 mills	\$4,842,203
2. (MINUS) Temporary property tax credit/ Temporary mill levy rate reduction 39-1-111.5, CRS	(-0-) mills‡	\$(-0-)
‡ IF THE CREDIT DOES NOT APPLY TO THE GENERAL OPERATING EXPENSES LEVY, PLEASE INDICATE HERE THE LEVY TO WHICH THE CREDIT APPLIES: _____		
SUBTOTAL	15.65 mills	\$4,842,203
3. General obligation bonds and interest (Special Districts must certify separately for each debt pursuant to 32-1-1603, CRS; see back of this form)		
4. Contractual obligations approved at election	-0- mills	-0-
5. Capital expenditures (These revenues are not subject to the statutory property tax revenue limit if they are approved by counties and municipalities <u>through public hearing</u> pursuant to 29-1-301(1.2) CRS and for special districts <u>through approval from the Division of Local Government</u> pursuant to 29-1-302(1.5) CRS or for any entity if <u>approved at election</u> .)	-0- mills	-0-
6. Refunds/Abatements	-0- mills	-0-
7. Other (specify): _____ (These revenues are for purposes not indicated above in #1 through #6 and are not subject to the statutory property tax revenue limit.)	-0- mills	-0-
TOTAL	<u>15.65 mills</u>	<u>\$4,842,203</u>

NOTE: Certification must be carried to three decimal places only.

NOTE: If you certify to more than one county, you must certify the same levy to each county.

NOTE: If your boundaries extend into more than one county, please list all counties here:

Contact person: Lisa Emry

Daytime phone: (719) 495-4300

Signed: Lisa Emry

Title: Administrative Officer

Send a completed copy of this form to the Division of Local Government, Room 521, 1313 Sherman Street, Denver, CO 80203, (303) 866-2156.

CERTIFICATION OF TAX LEVIES, continued

THIS APPLIES ONLY TO SPECIAL DISTRICTS (TITLE 32, ARTICLE 1) WHICH LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 CRS). 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, CRS). Total should be recorded on page 1, line 3.

CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:

BONDS:

1. Purpose of Issue:

Series:

Date of Issue:

Coupon Rate:

Maturity Date:

Levy:

Revenue:

2. Purpose of Issue: N/A

Series:

Date of Issue:

Coupon Rate:

Maturity Date:

Levy:

Revenue:

CONTRACTS

3. Purpose of Contract: N/A

Title:

Date:

Principal Amount:

Maturity Date:

Levy:

Revenue:

4. Purpose of Contract: N/A

Title:

Date:

Principal Amount:

Maturity Date:

Levy:

Revenue:

BLACK FOREST FIRE RESCUE PROTECTION DISTRICT

RESOLUTION NO. 2025-02

RESOLUTION TO ADOPT 2026 BUDGET

A RESOLUTION ADOPTING A BUDGET, AND SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND, AND APPROPRIATING SUMS OF MONEY, AND SETTING A MILL LEVY FOR THE BLACK FOREST FIRE RESCUE PROTECTION DISTRICT, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2026 AND ENDING ON THE LAST DAY OF DECEMBER 2026.

WHEREAS, the Board of Directors of the Black Forest Fire Rescue Protection District has appointed Fire Chief David Rocco, to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, Fire Chief David Rocco has submitted a proposed budget to this governing body on October 15th, 2025, for its consideration, and;

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on November 19, 2025, and interested taxpayers were given the opportunity to file or register any objection to said proposed budget, and;

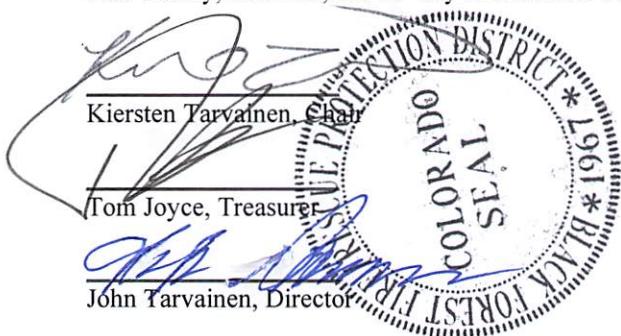
WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves so that the budget remains in balance, as required by law; and

WHEREAS, for the purpose of meeting general and operations expenses of the Black Forest Fire Rescue Protection District it is necessary to raise by taxation the sum of \$4,842,203 for general operations, when levied upon every dollar of assessed valuation of taxable property within the District will produce said sum is 15.65 mills for general operations;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE BLACK FOREST FIRE RESCUE PROTECTION DISTRICT, COLORADO:

1. That the budget as submitted and summarized by fund, hereby is approved, and adopted as the budget of the Black Forest Fire Rescue Protection District for the year stated above.
2. That there is hereby appropriated for the purposes and uses in the amounts set forth in the budget of said District for the year ending December 31, 2026, a total sum of \$8,188,881 including the beginning balance and all anticipated revenues, for general operations, and general obligation bond debt.
3. That the tax levied upon every dollar of assessed valuation for the taxable property within said district for the year 2026 shall be 15.65 mills for general operations, and the Board of County Commissioners, El Paso County, Colorado, shall levy, at the time and in the manner required by law for levy of taxes for government purposes, such taxes upon assessed valuation of all taxable property within the District, and that said mill levy shall be certified to proper taxing authorities of the County of El Paso, State of Colorado, as required by law.

DULY ADOPTED at a regular meeting of the Board of Directors of the Black Forest Fire/Rescue Protection District, El Paso County, Colorado, this 10th day of December 2025.



James Abendschan
James Abendschan, Vice Chair
Nate Dowden
Nate Dowden, Director



LIBRARY OF THE UNIVERSITY OF TORONTO LIBRARY SYSTEM

ACCOUNT NUMBER	DESCRIPTION	ACTUALS 2024	ESTIMATED 2025	APPROVED 2026
General Fund				
	Total Reserve Funds	1,969,963	477,385	675,335
	Total Unreserved Funds (from prior years)	951	51,039	1,091,720
	Deployment Ops Fund	411,499	302,011	436,598
	Beginning Balance General Fund	2,382,413	2,490,514	2,290,514
REVENUES				
Operating Revenues				
101.000	Ambulance Service Fees	208,924	198,997	200,000
102.000	Colorado Medicaid Supplemental	0	0	0
103.000	Incident Recoveries	0	0	0
104.000	Deployments	26,656	139,270	500,000
105.000	Impact Fees	0	0	0
106.000	Inspection Fees	0	0	0
107.000	Community Risk/Prevention	0	0	0
108.000	Training Fees	0	0	0
	Operating Revenues Total	235,580	338,267	700,000
Non-Operating Revenues				
201.000	General Property Tax	5,333,729	4,780,815	4,842,203
202.000	Specific Ownership Tax	459,614	350,000	350,004
203.000	Grants-Federal, State, Local	0	0	0
204.000	Interest Earned	5,197	8,202	5,160
205.000	Donations	895	1,000	1,000
206.000	Other Non-Operating Revenues	352	4,080	0
207.000	Sale of Fixed Assets	42,577	2,400	0
208.000	Insurance Recoveries	17,353	0	0
209.000	SB23B-001 Reimbursements	0	373,301	0
	Non-Operating Revenues Total	5,859,717	5,146,497	5,198,367
	TOTAL REVENUES	6,095,297	5,484,764	5,898,367
	TOTAL FUNDS AVAILABLE	8,477,710	7,975,278	8,188,881
EXPENDITURES				
FINANCE & ADMINISTRATIVE SECTION				
General Finance Branch				
301.100	County Treasurer's Fees @ 1.5%	80,663	106,810	106,810
304.100	Election	0	2,567	0
305.100	Transfer to Volunteer Pension Fund	10,000	10,000	10,000
306.100	Audit	13,000	13,105	14,000
307.100	Ambulance/Services Billing Fees	20,879	24,976	20,749
308.100	Accounting	28,320	54,397	41,880
309.100	General Liability Insurance	83,853	91,881	105,663
310.100	Workers Compensation	35,363	69,658	101,938
312.100	Bank Fees	50	100	100
313.100	Payroll	3,663	3,581	3,581
314.100	Postage & Shipping [Moved to 320.100]	0	0	0
315.100	Consultant	0	0	0
Administrative Branch				
320.100	Postage & Shipping [Moved to 320.100]	167	202	360
321.100	Office Supplies	4,141	3,285	4,000
322.100	Office Equipment	345	3,822	3,000
323.100	Recruiting/Hiring	113	3,538	3,538
324.100	New Hire Exams	2,400	0	3,000

325.100	Medical Exams & Background Verification	5,403	0	3,850
326.100	Promotional Exams	1,927	0	3,000
327.100	Morale and Welfare	6,836	1,890	5,320
328.100	Administrative Software & Programs (move to 329.100)	18,460	7,441	0
329.100	General Expenses	293	0	0
	General Finance & Administration Branch Total	315,876	397,253	430,789
	Total Compensation Branch			
	Wages			
341.100	Wages - Regular	2,960,995	2,302,891	3,148,195
341.200	Wages - Department Over Time	39,195	210,289	140,367
341.400	Wages - Volunteer Stipend	8,400	10,666	23,000
341.500	Employee Tax Expense (fica/unemployment)	63,086	144,802	155,562
	Wages Total	3,110,585	2,668,648	3,467,124
	Benefits			
342.100	Pension Benefits - FPPA Employees	274,046	230,143	317,170
	Heart and Cancer Benefit Trust	6,534	5,000	5,000
342.200	Employee Health Insurance	435,611	301,379	505,095
342.300	D&D Insurance	105,510	16,625	97,433
	Benefits Total	821,701	553,147	924,699
	Total Compensation Branch Total	2,960,798	3,221,795	4,391,823
	FINANCE & ADMINISTRATIVE SECTION TOTAL	3,276,674	3,619,048	4,822,612
	LOGISTICS SECTION			
	General Logistics Branch			
	General Logistics Branch Total	19,975	20,217	36,395
	Information Technology Branch			
	Information Technology Branch Total	54,902	41,774	46,648
	Communications Branch			
	Communications Branch Total	52,485	25,557	26,884
	Fleet Services Branch			
	Fleet Services Branch Total	102,077	163,810	167,591
	Facilities Branch			
	Facilities Branch Total	126,158	149,303	91,184
	Personal Protective Equipment (PPE) Branch			
	Personal Protective Equipment Branch Total	54,371	304,694	69,125
	LOGISTICS SECTION TOTAL	409,968	705,355	437,827
	OPERATIONS SECTION			
	Operations Branch			
	Operations Branch Total	100,360	136,663	68,560
	Training Branch			
	Training Branch Total	60,400	36,957	68,568
	OPERATIONS SECTION TOTAL	160,760	173,620	137,128
	PLANNING SECTION			
	Community Risk Branch			
	Community Risk Branch Total	2,115	888	1,000
	Documentation Unit			
	Documentation Unit Total	22,811	10,799	47,744
	Capital Procurement Branch			
	Capital Procurement Branch Total	155,539	455,598	43,879
	PLANNING SECTION TOTAL	180,465	467,285	92,623

COMMAND SECTION				
	COMMAND SECTION TOTAL	224,380	143,987	105,000
DEPLOYMENT PROGRAM				
	Deployment Program Total	493,474	810,497	524,091
	TOTAL EXPENDITURES LESS A/C 510	4,252,247	5,109,295	6,119,281
	ENDING BALANCE - GENERAL FUND	4,225,463	2,865,983	2,069,600

Mill Levy Public Information

Pursuant to 39-1-125 C.R.S., local governments must submit one copy of this form for each mill levy they will be certifying. Please make any necessary copies of this form before commencing. Certification of mill levies and accompanying public information are due to the county by December 15.

Please contact the Division of Local Government via email at dola_dlg_helpdesk@state.co.us or call 303-864-7720 for any assistance that may be required.

Taxing Entity Information

Taxing Entity: Black Forest Fire Rescue
County: El Paso
DOLA Local Government ID Number: 21002
Subdistrict Number (if applicable): N/A
Budget/Fiscal Year: 2020

Mill Levy Information

1. Mill Levy Name or Purpose: Black Forest Fire Rescue Protection District
2. Mill Levy Rate (Mills): 15.65
3. Previous Year Mill Levy Rate (Mills): 15.65
4. Previous Year Mill Levy Revenue Collected: 4,780,815
5. Mill Levy Maximum Without Further Voter Approval: 110.00
6. Allowable Annual Growth in Mill Levy Revenue: _____
7. Actual Growth in Mill Levy Revenue Over the Prior Year: 74,136
8. Is revenue from this mill levy allowed to be retained and spent as a voter-approved revenue change pursuant to section 20 (7)(b) of Article X of the State Constitution (TABOR)? Yes
9. Is revenue from this mill levy subject to the Statutory Property Tax (5.5%) Limit in 29-1-301 C.R.S.? _____
10. Is revenue from this mill levy subject to any other limit on annual revenue growth enacted by the local government or another local government? No
11. Does the mill levy need to be adjusted or does a temporary mill levy reduction need to be used in order to collect a certain amount of revenue? If "Yes", what is the amount?
No
12. Other or additional information:

Contact Information

Contact Person: Lisa Emry
Title: Chief Financial Officer
Phone: (719) 495-4300
Email: lisa.emry@bfffire.org