



Colorado River Fire Protection District

1850 Railroad Avenue • Rifle, Colorado 81650
Telephone: (970) 625-1243 • Fax: (970) 625-2963 • www.crfr.us

LETTER OF BUDGET TRANSMITTAL

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

Date: December 23, 2025

Attached is the 2026 Budget for the Colorado River Fire Protection District (CRFPD) submitted pursuant to Section 29-1-113, C.R.S.

This Budget was adopted at a meeting of the Board of Directors on December 9, 2025. If you should have any questions on the filed Budget, please contact Administrative Director/Budget Officer, P.J. Tillman, at 970-625-1243 x20, or at the Colorado River Fire Protection District's Administrative Office, 1850 Railroad Avenue, Rifle, Colorado, 81650.

The mill levy, net of temporary property tax credits, certified to the Garfield County Commissioner is **11.858 mills** for all general operating purposes. Based on the net assessed valuation of **\$764,015,690**, the property tax revenue for general operating expenses is **\$9,059,698**.

I, P.J. Tillman, hereby certify that the enclosed are true and accurate copies of the Budget and Certification of Tax Levies to the Board of County Commissioners of Garfield County, Colorado.

P.J. Tillman
Administrative Director / Budget Officer



2026 BUDGET MESSAGE

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

SERVICES PROVIDED

The Colorado River Fire Protection District, also known as Colorado River Fire Rescue (CRFR), is a Colorado Special District, a political subdivision of the State of Colorado formed in 2012 for the purpose of providing fire protection, fire prevention (through inspections and plan reviews), fire investigations, wildfire mitigation, hazardous materials containment, and emergency medical care and transport services to the communities of Rifle, Silt, and New Castle, Colorado, as well as the surrounding rural areas. Additionally, the District provides wildland fire services throughout the country. The District's service area is approximately 698 square miles. The District was created as the result of a merger between the former Burning Mountains Fire Protection District and the former Rifle Fire Protection District. The District is governed by an elected five-person Board of Directors. The District will continue to provide the highest level of service to the citizens of the communities it serves.

BASIS OF ACCOUNTING

Revenues and expenditures of the District's General Fund are recognized on the modified accrual basis of accounting. The accounting policies of the District conform to generally accepted accounting principles as applicable to governments. The accounts of the District are organized on the basis of funds and sub-funds for its internal managerial purposes. All accounting entries comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate.

IMPORTANT HIGHLIGHTS – GENERAL FUND BUDGET

The General Fund is the District's general operating fund and is used to account for all financial transactions except those required to be accounted for in another fund. The major revenue sources are local property taxes and charges for services. Expenditures include all costs associated with the daily operations of the District. The 2026 Budget for Colorado River Fire Protection District (CRFPD) includes the following important highlights:

- The net assessed valuation for the District is \$764,015,690, a 11.71% decrease from the previous year.
- After the voter approved passing of a phased-in 6.75 mill levy in November 2021, the District has certified a 2026 mill levy of 11.858 mills, which equates to \$9,059,698 in property tax revenues for Budget Year 2026. The certified mill levy amount includes (0.994 mills) in temporary tax credits, including (0.336 mills) limits on property tax revenue growth imposed by C.R. S. 29-1-1703, as well as a temporary property tax rate reduction (0.658 mills) as required in the final year of the phased-in mill levy to avoid over-collecting. The mill levy will return to the voter approved 12.852 mills for tax year 2026 (collection in 2027).
- Total revenues from additional sources, including specific ownership taxes, charges for services, and grant revenues, are projected to be \$14,949,294. Projected expenditures are \$15,876,449, resulting in a (\$927,155) deficit, which will be supplemented by the District's general reserves to balance the Budget. In addition, a planned \$750,000 transfer will come out of General Fund reserves to offset planned capital expenditures in the Capital Projects Fund.



Colorado River Fire Protection District

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IMPORTANT HIGHLIGHTS: GENERAL FUND BUDGET - CONTINUED

- The District will fund \$50,000 to the District's BMFPD (Burning Mountains Fire Protection District) Volunteer Firefighters Pension Fund in 2026 and will apply for \$30,929 in matching grant funds from the State of Colorado, for a total contribution of \$80,929.
- The 2026 General Fund Budget includes revenues and expenditures for two sub-funds, the Community Cares Fund and the RFPD Project Fund.

IMPORTANT HIGHLIGHTS: CAPITAL PROJECTS FUND BUDGET

The Capital Projects Fund is the District's capital fund and is used to account for major capital purchases. The primary revenue sources are interest earned and grant receipts. Expenditures include all costs over \$5,000 that are associated with the purchase/improvement of major capital.

- The 2026 *Capital Projects Fund Budget* has projected revenues of \$11,018,726 from all sources, including a \$10,500,000 COP (Certificate of Participation) for funding the District's Station 61 re-build project, and anticipated expenditures of \$13,200,100, resulting in a (\$2,181,374) reduction of Capital Fund reserves. A budgeted transfer of \$750,000 will be made from the General Fund reserves to support the year-end Capital Projects Fund reserves.
- The Capital Projects Fund Budget includes \$1,824,375 in appropriations for apparatus replacement; additional capital expenditures are budgeted at \$10,830,225, which includes repayment of the COP and replacing EMS equipment.
- Grant awards for equipment replacement will account for \$310,000 in Capital Projects Fund revenues in Budget Year 2026.

BUDGET PREPARATION AND APPROVAL:

Prior to October 15, the Administrative Director submits to the District's Board of Directors a proposed operating budget for the year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. Public hearings are conducted to obtain the taxpayers' comments. Prior to December 15, the budget is legally enacted through passage of a resolution. A budget is adopted for both the General Fund and the Capital Fund. The budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP). Appropriations lapse at the end of each calendar year.

A copy of this budget is available at:

**Colorado River Fire Protection District
Administrative Offices
1850 Railroad Avenue
Rifle, CO 81650
Email: pj.tillman@crfr.us
Phone: (970) 625-1243 x20**



Colorado River Fire Protection District

2026 Budget



MISSION AND VALUES

Our Mission:

We are ready; We protect life, home, and property.

Our Values:

We serve with Integrity, Professionalism, Courage, and Compassion.

COURAGE

We show courage through our actions by always moving forward in the face of danger.

COMPASSION

We serve our communities with the utmost compassion.

INTEGRITY

We do the right thing - being honest, transparent, and accountable.

PROFESSIONALISM

We are proud and take satisfaction in providing a high quality of service in a professional manner.



CRFR FY 2026 Budget Hearing

December 09, 2025

Executive Summary:

We are excited to present the budget overview for the Board of Directors and the residents of CRFR for the fiscal year (FY) 2026. This overview will detail how our \$15.8 million budget will impact our coverage area and the services we will provide in the upcoming year.

The FY 2026 budget includes filling three open positions through a lateral hiring process. Additionally, as healthcare costs continue to rise, we have taken steps to reduce these direct costs for our members. In FY 2026, CRFR will transition from 50% dependent coverage to 75% dependent coverage.

We are committed to maintaining transparency throughout our public budget process, and we hope this budget overview helps you understand the value of your contributions as a taxpayer. At CRFR, we strive to serve you every day.

CRFR at a Glance:

CRFR was formed by merging the Burning Mountains Fire Protection District and Rifle Fire Protection District in 2012. Our coverage area is 698 square miles, including the City of Rifle, the Town of Silt, the Town of New Castle, and surrounding areas. Our population, as of the latest census, is just over 25,000. Predicted growth for Garfield County is expected over the next ten years, increasing the need for our services.

CRFR is an all-hazards response fire department. That means we respond to medical emergencies at EMT and paramedic levels, respond to structure and wildland fires, respond to hazardous materials spills, respond to vehicle accidents, perform extrication when needed, respond to backcountry rescues, including high/low angle rescue, river rescues, ice rescues, and assist Garfield County Search and Rescue when needed. We also provide prevention and mitigation services throughout our district.

Budget Overview:

On November 2, 2021, district citizens approved a mill levy increase to help address rising operational costs, increased call volume, and inflation. This mill levy will be implemented over five years in two-year increments: 3 mills in 2021 for collection in 2022, 2 mills in 2023 for collection in 2024, and 1.75 mills in 2025 for collection in 2026. Notably, the mill levy for 2026 will include a tax rebate due to overall valuations being higher than expected, resulting in an overcollection from our voter-approved increase in 2021.

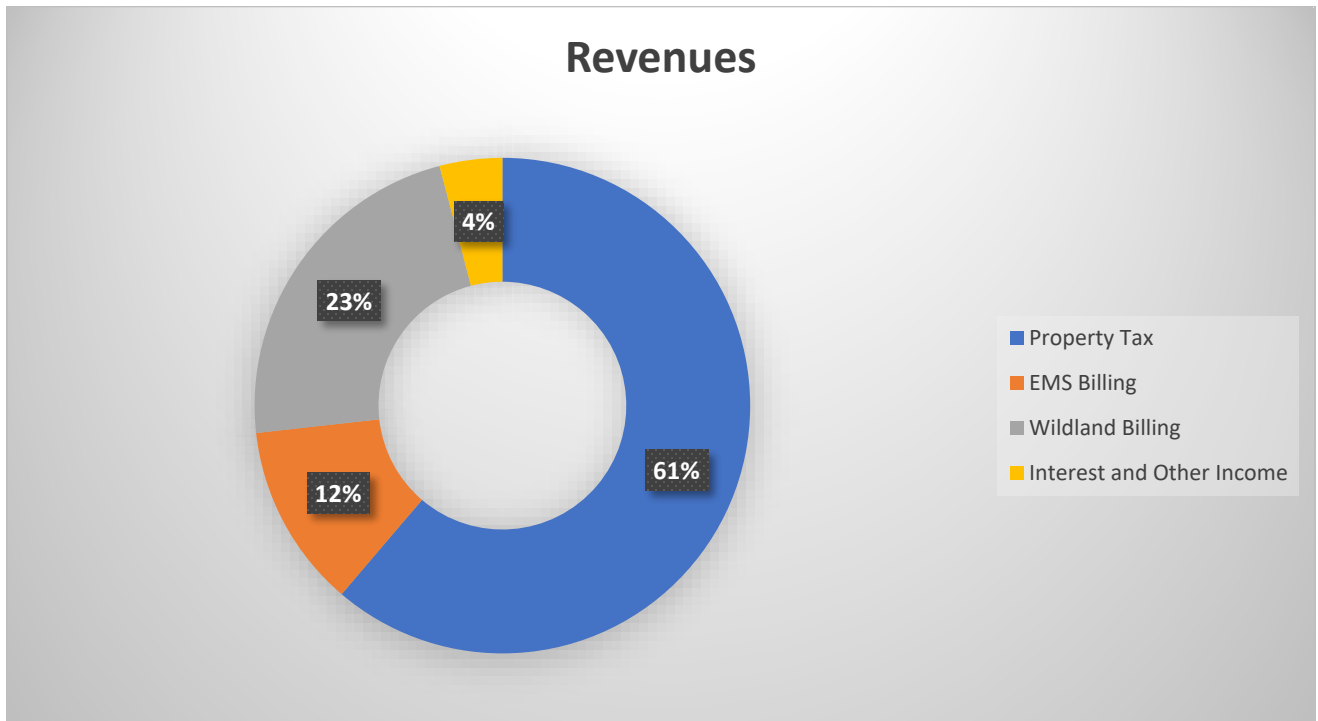
As we look ahead to 2026, CRFR is committed to meeting the needs and demands of the community. Our district experienced a significant 11.7% decrease in property valuations between 2024 and 2025, primarily due to a 41% reduction in oil and gas production. This drop in valuations results in \$2.1 million less in tax revenues.



CRFR FY 2026 Budget Hearing

December 09, 2025

The projected \$14 million in revenues will consist of 61% from property taxes (comprising 47% from Oil & Gas, 29% from residential properties, and 24% from various other sources), 23% from wildland, 12% from EMS, and 4% from interest and other income. Despite the decrease in property tax revenues, our FY 2026 budget will be balanced by pulling \$927,155 from reserves.



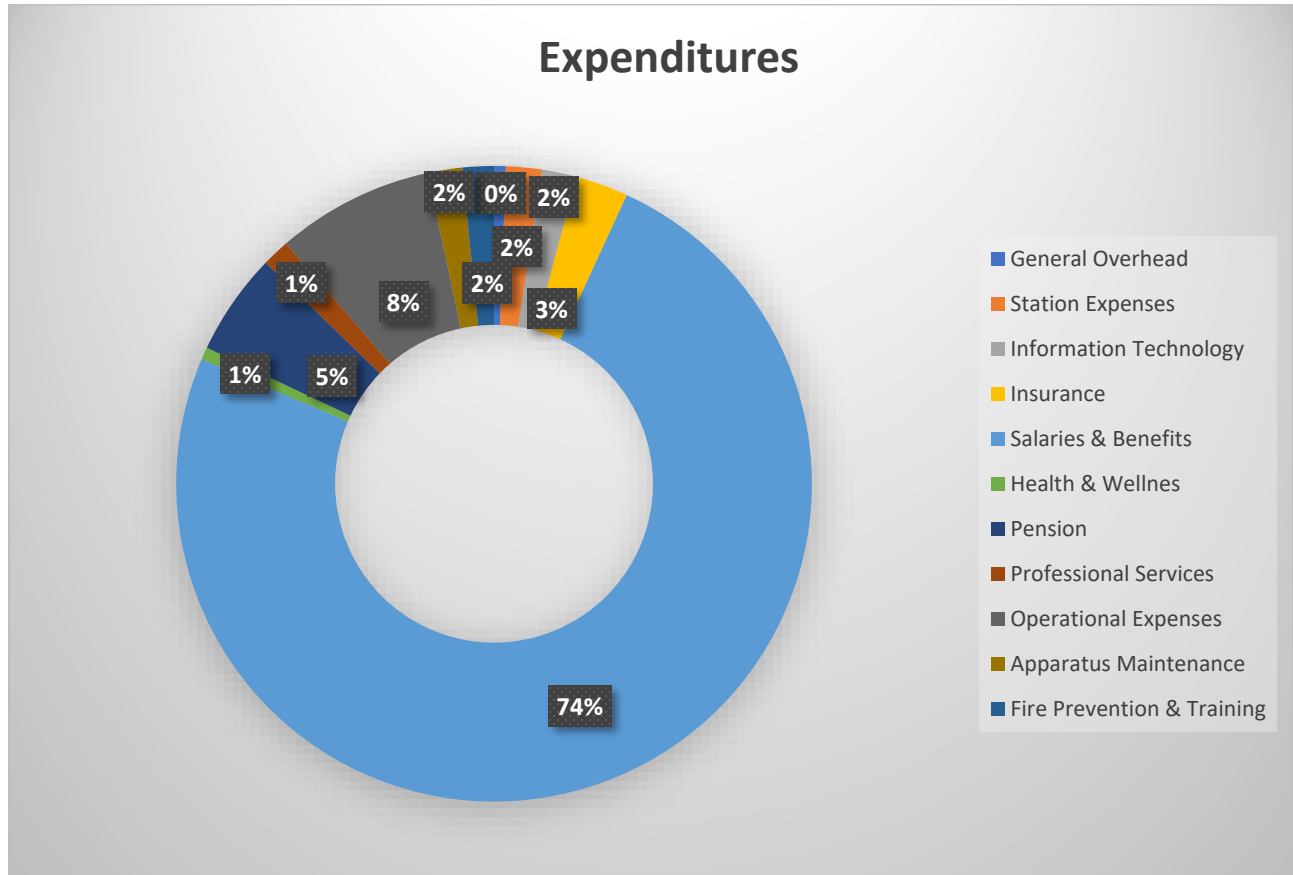
The 2026 projected revenues support our general overhead expenses for stations, IT, insurance, salaries and benefits, pension, health and wellness, and professional services. They are also used for daily operational expenses such as uniforms, PPE, equipment purchases, apparatus maintenance and repairs, fire prevention and education, training grounds, and operational training. Of the \$15.8 million budgeted expenditures, \$14.1 million is appropriated for general overhead expenses, and \$1.7 million is appropriated for operational expenses.

When planning for CRFR's future, we consider several factors. In the next few years, a significant financial consideration will be renovating Station 61 to enhance our response capabilities in and around Silt. The FY 2026 budget will include the building process for renovating Station 61, which is expected to begin in the first quarter with an 11 to 12 month construction timeline.



CRFR FY 2026 Budget Hearing

December 09, 2025



In 2026, capital replacement expenditures will include the purchase of a new Type I engine, replacing a reserve engine that is nearly 20 years old, and one new Type VI engine to replace one that is no longer mechanically sound. Also, the funding for the renovation of Station 61 is planned through our capital reserves.

Budget Conclusion:

The Colorado River Fire Protection District is committed to providing the highest levels of service in a fiscally responsible manner. Our team is focused on program development to address ongoing inflation and meet service demands.

In lieu of a cost-of-living adjustment increase, we believe it is more fiscally responsible and essential to provide our members with an increase in dependent health insurance coverage from 50% to 75%.



CRFR FY 2026 Budget Hearing

December 09, 2025

The training budget for 2026 shows a slight increase, as we prepare to send three members to paramedic schooling, further enhancing our response capabilities to the highest level.

For the FY 2026 budget, CRFR is taking a mission-focused and value-driven approach. We are experiencing a level to a slight increase in both call volume and the types of calls we receive, which places greater demands on our personnel. We aim to prioritize personnel development to meet demand and effectively fulfill the expectations of our citizens. CRFR is excited to continue serving our communities in 2026.

Respectfully submitted,

Leif Sackett

Fire Chief, Colorado River Fire Rescue



Colorado River Fire Protection District 2026 Budget Summary - Adopted 12/09/2025

General Fund

	Historical & Current Budget Period			
	Actual Audited	Budgeted	YTD Budget	2026 Budget
	2024	2025	2025 Jan - Nov 2025	Adopted 12/09/2025
GENERAL FUND REVENUES				
40000 · Taxes Income	14,516,406	10,274,388	10,145,543	9,719,460
41000 · EMS Billing Revenue	1,937,414	2,299,937	1,750,554	1,904,719
41500 · EMS Billing Write-Offs	(918,396)	(1,194,793)	(810,070)	(923,255)
42000 · Service Revenues	13,167	6,700	8,750	8,050
43000 · Wildland/All Haz Revenue	4,123,223	2,084,334	2,130,637	3,600,000
44000 · Dividend & Interest Income	559,570	429,620	365,572	334,000
45000 · Grant Revenues	130,700	135,829	163,987	142,821
46000 · Other Revenues	47,997	28,500	11,686	28,500
46500 · Cost Share Revenue	-	-	-	0
48000 · Income from Sale of Asset	1,500	15,000	28,699	115,000
48500 · Refunds and Discounts	-	-	1,100	0
49000 · Miscellaneous Income	10,069	10,000	16,307	15,000
49500 · Misc. Donations	5,811	1,450	10,750	5,000
TOTAL REVENUES	\$ 20,427,461	\$ 14,090,965	\$ 13,823,515	\$ 14,949,294
GENERAL FUND EXPENDITURES				
General Overhead Expenditures				
50000 · Treasurer & Tax Fees	346,718	259,882	227,381	245,608
51000 · General Overhead	105,250	92,500	100,619	92,500
51500 · Station Expenses	240,543	280,000	238,291	283,500
52000 · Computer, Equip & Software Exp	183,000	272,000	211,956	274,500
52500 · Insurance Expense	363,167	427,046	320,566	413,531
52600 · Elections Expense	-	20,000	-	20,000
52700 · Strategic Planning Expense	7,946	2,500	-	-
53000 · Board of Directors Expense	6,200	8,000	5,100	8,000
53500 · Staff Appreciation Exp	12,951	37,500	31,261	41,000
54000 · Salaries & Benefits Expense	10,430,683	9,632,675	10,080,075	11,559,763
54500 · Health & Wellness Expenses	100,896	126,500	111,392	98,500
54600 · Pensions/Retirement Expense	1,299,877	745,481	811,402	806,572
55000 · Honor Guard Expense	1,276	5,000	-	5,000
55500 · Volunteer Benefits	765	2,500	575	2,500
56000 · Staff Development & Conference	12,950	15,000	11,795	15,000
56500 · Recruitment & Assessment Exp	33,845	18,500	3,268	18,500
57000 · Professional Service Fees	190,609	176,500	439,107	217,700
57500 · Community Appreciation Exp	3,417	4,000	7,715	10,000
58200 · Banking & Merchant Fees	1,021	2,550	228	500
59500 · Community Cares Fund Exp	2,396	4,000	2,570	3,000
59800 · Miscellaneous Expenses	88	-	1,988	-
TOTAL OVERHEAD EXPENSE	13,343,597	12,132,134	12,605,289	14,115,674
Operations Expense				
60000 · Operations Expense	1,125,899	1,270,500	1,044,005	1,241,275
63000 · Vehicle & Apparatus Expense	230,995	256,500	349,410	271,500
64000 · Fire Prevention & Education Exp	14,433	19,900	13,590	25,500
65000 · Training Center/Grounds Exp.	4,545	8,500	3,377	8,500
67000 · Operational Training Expenses	119,032	181,500	153,284	214,000
70000 · Capital Lease Expense	-	-	-	-
TOTAL OPERATIONS EXPENSE	\$ 1,494,904	\$ 1,736,900	\$ 1,563,665	\$ 1,760,775
TOTAL OVERHEAD AND OPERATIONS EXPENSE	\$ 14,838,502	\$ 13,869,034	\$ 14,168,954	\$ 15,876,449
TOTAL EXPENDITURES	\$ 14,838,502	\$ 13,869,034	\$ 14,168,954	\$ 15,876,449



Colorado River Fire Protection District 2026 Budget Summary - Adopted 12/09/2025

General Fund

	Historical & Current Budget Period			
	Actual Audited 2024	Budgeted 2025	YTD Budget 2025	2026 Budget
GENERAL FUND SURPLUS/(DEFICIT) <i>w/o Capital Costs</i>	\$ 5,588,959	\$ 221,931	\$ (345,439)	\$ (927,155)
GENERAL FUND SURPLUS/(DEFICIT)	\$ 5,588,959	\$ 221,931	\$ (345,439)	\$ (927,155)
Other Financing Sources Used				
Transfers From / (To) Capital Fund	\$ (2,100,000)	\$ -	\$ -	\$ (750,000)
Debt Proceeds				
Debt Payoff				
Total Other Financing Sources Used	\$ (2,100,000)	\$ -	\$ -	\$ (750,000)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	\$ 3,488,959	\$ 221,931	\$ (345,439)	\$ (1,677,155)
Beginning Fund Balance - Jan 1	\$ 6,366,804	\$ 9,855,763	\$ 9,855,763	\$ 9,510,324
Ending Fund Balance - Dec 31	\$ 9,855,763	\$ 10,077,694	\$ 9,510,324	\$ 7,833,170



Colorado River Fire Protection District 2026 Budget Summary - Adopted 12/09/2025

Capital Projects Fund

CAPITAL PROJECTS FUND	Historical & Current Budget Period			
	Actual Audited 2024	Budgeted 2025	YTD Actual 2025	Budgeted 2026
			Jan - Nov 2025	Adopted 12/09/2025
44000 · Dividend & Interest Income				
44015 · ColoTrust Capital Inter	\$ 171,472	\$ 243,637	\$ 219,611	\$ 208,726
44010 · ColoTrust GF Interest	-	-	-	-
44020 · Bank Interest	-	-	-	-
44030 · Insurance Premium Dividends	-	-	-	-
44040 · Investment Interest Income	-	-	-	-
44050 · Misc Interest Income	-	-	-	-
44000 · Dividend & Interest Income - Other	-	-	-	-
Total 44000 · Dividend & Interest Income	171,472	243,637	219,611	208,726
45000 · Grant Revenues				
45020 · Firefighting Grants	-	400,000	-	280,000
45030 · EMS Grants	-	140,000	107,343	30,000
45040 · Wildland Fire Grants	-	-	-	-
45080 · General Grants	50,000	-	119,848	-
Total 45000 · Grant Revenues	50,000	540,000	560,263	310,000
47000 · COP Revenue	-	-	-	10,500,000
TOTAL REVENUES	\$ 221,472	\$ 783,637	\$ 779,874	\$ 11,018,726
Capital Expenditures				
Buildings and Grounds				
70010 · Lease Purchase Principal	-	-	-	545,500
70020 · Lease Purchase Interest	-	-	-	-
70000 · Capital Lease Expense - Other	-	-	-	-
80000 · Capital Expenses				
80010 · Apparatus & Vehicle Expense	271,978	971,250	1,535,930	1,824,375
80020 · Building, Facility, Fix & Furn	390,346	400,000	-	10,815,000
80100 · Equipment Capital Expense				
80110 · Fire Equipment	-	-	-	-
80120 · IT & Communication Equipment	-	-	-	-
80130 · EMS Equipment	52,779	29,400	78,147	15,225
80140 · Wildland Program	-	-	59,986	-
80190 · Misc. Equipment Capital	-	-	-	-
Total 80100 · Equipment Capital Expense	52,779	29,400	138,133	15,225
Total 80000 · Capital Expenses	\$ 715,103	\$ 1,400,650	\$ 1,674,063	\$ 13,200,100
TOTAL CAPITAL EXPENDITURES	\$ 715,103	\$ 1,400,650	\$ 1,674,063	\$ 13,200,100
TOTAL EXPENDITURES	\$ 715,103	\$ 1,400,650	\$ 1,674,063	\$ 13,200,100
CAPITAL FUND SURPLUS/(DEFICIT)	\$ (493,631)	\$ (617,013)	\$ (894,189)	\$ (2,181,374)
Other Financing Sources Used				
Transfer (to)/from General Fund	2,100,000	-	-	\$ 750,000
Debt Proceeds				
Debt Payoff				
Total Other Financing Sources Used	2,100,000	-	-	750,000
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	\$ 1,606,369	\$ (617,013)	\$ (894,189)	\$ (1,431,374)
Beginning Fund Balance - Jan 1	\$ 3,815,105	\$ 5,421,474	\$ 5,421,474	\$ 4,571,198
Ending Fund Balance - Dec 31	\$ 5,421,474	\$ 4,804,461	\$ 4,527,286	\$ 3,139,824



RESOLUTION NO. CRFPD-2025-12-01

BOARD OF DIRECTORS OF THE COLORADO RIVER FIRE PROTECTION DISTRICT GARFIELD COUNTY, COLORADO

CERTIFIED RESOLUTION

- A) **ADOPTING A BUDGET FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2026 AND ENDING ON THE LAST DAY OF DECEMBER 2026;**
- B) **APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS, IN THE AMOUNTS AND FOR THE PURPOSES AS SET FORTH IN THE BUDGET FOR FISCAL YEAR 2026; AND,**
- C) **CERTIFYING AND LEVYING PROPERTY TAXES TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE 2026 BUDGET YEAR.**

WHEREAS, on or before October 15, 2025, the Budget Officer for the Colorado River Fire Protection District prepared and submitted to the Fire District's Board of Directors a proposed budget for fiscal year 2026, a copy of which is attached;

WHEREAS, upon due and proper notice, published and posted in accordance with the law: 1) the proposed 2026 budget was open for inspection by the public at the Fire District's administrative offices; 2) a public hearing was held on October 14, November 11, and December 9, 2025; and 3) interested taxpayers were given the opportunity to file or register any objections to the proposed 2026 budget prior to or during the public hearing;

WHEREAS, no objections were filed or registered prior to, or voiced during, the public hearing;

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues, so that the proposed 2026 budget remains in balance, as required by law;

WHEREAS, it is not only required by law, but also necessary to appropriate revenues to and from the Fire District's funds for the purposes described in the proposed 2026 budget to meet the estimated expenditures for 2026; and,

WHEREAS, it is necessary for the Fire District Board to certify and levy property taxes for 2025, to be collected in 2026, the revenue from which, when combined with estimated revenue from all other sources, shall be sufficient to meet the estimated expenditures for 2026.

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

Section 1. Adoption of 2026 Budget: The attached 2026 budget, as originally submitted and amended by the Fire District Board, is approved and adopted as the budget of the Colorado River Fire Protection District for fiscal year 2026.

Section 2. Appropriation of Money to the Various Funds. The sums of money set forth in the 2026 Budget are hereby appropriated to and from each fund for the purposes stated in the 2026 Budget.

Section 3. Adjustment for 10.5% Biennial Limit on Property Tax Revenue Growth. In order for Colorado River Fire Protection District to prevent its qualified property tax revenue from exceeding the property tax revenue growth limit imposed by C.R.S. §29-1-1703, and as required by C.R.S. §29-1-1702(2)(a), the Fire District must provide a one-time “tax credit” by reducing the property tax rate it certifies for property tax year 2025 from 12.852 mills to 12.516 mills. The reduction of 0.336 mills only applies to the property tax rate the Fire District certifies for tax year 2025 and, pursuant to C.R.S. §29-1-1702(2)(b), will return to 12.852 mills for tax year 2026

Section 4. Temporary Property Tax Rate Reduction. In addition to the Property Tax Revenue Growth Adjustment and to comply with Article X, Section 20(1) of the Colorado Constitution, the Fire District must reduce the property tax rate it certifies for tax year 2025 by the number of mills that would generate the \$503,460 in property tax revenue that will exceed the property tax revenue the Fire District’s voters authorized it to collect in 2026. The Fire District has determined that an additional reduction of 0.658 mills is necessary to avoid collecting the unauthorized \$503,460 in 2026. Reducing the Fire District’s voter-approved 12.852 mills by a total of 0.994 mills results in a maximum property tax rate of 11.858 mills that it can certify for the property tax year 2025. The 0.994 mills reduction only applies to the property tax rate the Fire District certifies for tax year 2025 and, pursuant to C.R.S. §39-1-111.5, will return to 12.852 mills for tax year 2026.

Section 5. Certification and Levy of Property Taxes.

a. There is hereby levied a tax of 11.858 mills for general operating expenses upon each dollar of the total valuation for assessment of all taxable property within the Fire District for the year 2025, to be collected in the year 2026.

b. The Fire District's Budget Officer is authorized and directed to certify immediately to the Garfield County Board of County Commissioners, State of Colorado, the mill levies for the Fire District, as hereinabove determined and set.

ADOPTED this 9th day of December 2025.



Alan Lambart, President
District Board of Directors

ATTEST:



Paige Haderlie, Director
District Board of Directors

CERTIFIED COPY

I, Richard Miller, the Secretary of the Board of Directors of the Colorado River Fire Protection District, do hereby certify that the attached 2026 Budget is a true and accurate copy of the finalized 2026 Budget adopted by the Board of Directors during a duly noticed public meeting on December 9, 2025, at which a quorum of the Board was present.

Richard Miller

12/9/25

Richard Miller, Board Secretary

Date

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Garfield, Colorado.


On behalf of the Colorado River Fire Protection District,
 (taxing entity)^A
 the District Board of Directors
 (governing body)^B
 of the Colorado River Fire Protection District
 (local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 766,280,020 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: \$ 764,015,690 (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: 12/10/2025 for budget/fiscal year 2026
 (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>12.852</u> mills	\$ <u>9,819,130</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< <u>.994</u> > mills	\$ < <u>759,432</u> >
SUBTOTAL FOR GENERAL OPERATING:	<u>11.858</u> mills	\$ <u>9,059,698</u>
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	_____ mills	\$ _____
7. Other ^N (specify): _____	_____ mills	\$ _____
	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<u>11.858</u> mills	\$ <u>9,059,698</u>

Contact person: (print) P.J. Tillman Daytime phone: () 970-625-1243 x20
 Signed:  Title: Administrative Director

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.

Mill Levy Public Information
Pursuant to 39-1-125 C.R.S.

Taxing Entity Information

Taxing Entity: Colorado River Fire Protection District
County: Garfield
DOLA Local Government ID Number: 23020
Subdistrict Number (if applicable):
Budget/Fiscal Year: FY 2026

Mill Levy Information

1. Mill Levy Name or Purpose: General Fund Mill Levy
2. Mill Levy Rate (Mills): 11.858
3. Previous Year Mill Levy Rate (Mills): 11.102
4. Previous Year Mill Levy Revenue Collected: \$13,110,853
5. Mill Levy Maximum Without Further Voter Approval: 12.852
6. Allowable Annual Growth in Mill Levy Revenue: 10.5% per 2-year assessment cycle.
7. Actual Growth in Mill Levy Revenue Over the Prior Year: -11.7%
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)? No
9. Is revenue from this mill levy subject to the Statutory Property Tax (5.5%) Limit in 29-1-301 C.R.S.? No
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? Yes, due to the legislature’s adoption of the new 5.25%/10.5% property tax revenue limit and the District’s need to provide a temporary tax credit in order to correct an over-collection of revenue as a result of the District’s voter-approved 2021 phased-in mill levy, the District may only collect a total of \$9,059,698 in property tax revenue for 2026. The District has reduced its 2025 tax year mill levy by 0.336 mills to account for the new property tax revenue limit, and has provided an additional 0.658 mill levy reduction to provide the temporary tax credit.
12. Other or additional information:

Contact Information

Contact Person: Leif Sackett
Title: Fire Chief
Phone: 970-625-1243 ext.25
Email: leif.sackett@crfr.us