



Foothills Fire Protection District

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Reference Table

Field Name	Value	Example
BudgetMeetingDate	9 th of December, 2025	9 th of December, 2025
NewBudgetMeetingDateFmt2	December 9th, 2025	December 9th, 2025
BudgetMeetingDateYY	25	25
TaxYearYYYY	2025	2025
NewBudgetYear	2026	2026December 9th, 2025
NewBudgetYY	26	26
BudgetToBoardDate	September 17, 2025	
OperationsAndReserves	\$ 4,129,204	
Revenue4000-00 (from budget ss, row 20)	\$ 1,693,759	\$ 1,693,759
ValuationTaxYear (Mill Levy SS Line 14)	<u>\$ 163,829,101</u>	<u>\$ 163,829,101</u>
CurrentRAR (Mill Levy SS row 7)	<u>6.25%</u>	<u>6.25%</u>
CalculatedMillLevy (Mill levy ss row 27)	<u>10.406</u>	<u>10.406</u>
AssessedValuation (mill levy ss row 9)	<u>\$ 144,969,739</u>	<u>\$ 144,969,739</u>
TaxRevenue (from mill levy ss row 33 /)	<u>\$ 1,508,555</u>	<u>\$ 1,508,555</u>



Foothills Fire Protection District

LETTER OF BUDGET TRANSMITTAL

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

Date: December 9th, 2025

Attached is the 2026 Budget for the Foothills Fire Protection District in Jefferson County, submitted pursuant to Section 29-1-113, CRS. This budget was adopted on December 9th, 2025. If there are any questions on the budget, please contact Fire Chief Rod Cameron at 303-526-0707 and 28812 Rainbow Hill Road, Evergreen, Colorado 80439.

The Mill Levy Certified to the County Commissioners is **10.406** Mills for all general operating and emergency reserve purposes (not including G.O. bonds and interest or contractual obligations approved at elections or levies for capital expenditures). Based on an Assessed Valuation of **\$ 144,969,739**, the property tax revenue subject to statutory limitation is **\$ 1,508,555** (A copy of the Mill Levy Certification is enclosed.)

AN INCREASED LEVY BEYOND THE PROPERTY TAX REVENUE LIMIT IS NOT BEING REQUESTED.

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.

Stephanie Graf, President

ATTEST:

Robert Johnson, Secretary



Foothills Fire Protection District

To: Division of Local Government
Department of Local Affairs
State of Colorado

Re: Certification of Budget – Foothills Fire Protection District

This is to certify that the Budget for fiscal year 2026, attached hereto, is a true and accurate copy of the Budget for the Foothills Fire Protection District fiscal year ending December 31, 2026, as adopted on December 9th, 2025

IN WITNESS WHEREOF I have hereunto set my hand, this 9th of December, 2025

David Stajcar
Treasurer



Foothills Fire Protection District

Budget Message for the 2026 Budget Summary of Significant Assumptions

The Budget of the Foothills Fire Protection District for the year ending December 31, 2026, has been prepared using the cash method of accounting.

Services Provided

The Foothills Fire Protection District was formed on January 1, 1997, when the District Court ordered the consolidation of the Idledale Fire Protection District, the Lookout Mountain Fire Protection District and the Mount Vernon Fire Protection District. The District provides fire protection, rescue, and emergency services within its service area. The District is located entirely within the boundaries of Jefferson County, Colorado.

The District anticipates that it will provide the same level of services in 2026 as it did in the prior year. In 2026, the District will be managed by a Paid Fire Chief and a paid staff of four ½ FTE's. A Certified Public Accountant provides accounting and financial reporting services for the District.

Equipment Lease Purchase Agreements

There are no equipment leases remaining for the district. All equipment is fully owned.

Revenues

- **General Fund:** Approximately 93% of 2026 revenues are budgeted to be derived from real property taxes. A **10.406** mill levy will be certified by the District. The remaining sources of 2026 budgeted revenues are budgeted to be derived from specific ownership taxes, gifts and grants, other fees, and interest earnings on invested cash balances.
- **Debt Service Fund:** The District will not have any Debt Service to fund in 2026.
- **Pension Fund:** Sources of revenue for 2026 will be District and State contributions and estimated earnings on fund balances.

Expenditures

- **General Fund:** The District's 2026 expenditures for departmental and administrative operations are based on the plan to provide the same general level of service in 2026 as provided in the prior year.
- **Debt Service Fund:** The District will not have any Debt Service to fund in 2026.
- **Pension Fund:** The District's Pension Fund is administered by the Fire and Police Pension Association of Colorado (FPPA). Budgeted expenditures for 2026 benefits are based upon information provided by the Fire and Police Pension Association administrators and a study by the Board of Directors.

Fund Balance Reservations

- **Emergency Reserve:** The District has provided an emergency reserve fund for 2026 in an amount greater than the equivalent to 3% of budgeted General Fund expenditures, except bonded debt service requirements, in accordance with the TABOR Amendment to the Colorado Constitution.



Foothills Fire Protection District

- **Transfer to Capital Reserve:** This represents an amount of the General Fund Balance which has been reserved by the District's Board of Directors for use in future Capital improvements and or additions including, but not limited to apparatus and equipment.

Information available

Information about the details used as the basis for the 2026 budget is available from the District administrative office.

December 9th, 2025

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STATE OF COLORADO)
)ss
COUNTY OF JEFFERSON)

BEFORE THE BOARD OF DIRECTORS
OF THE FOOTHILLS FIRE PROTECTION
DISTRICT

RESOLUTION TO ADOPT BUDGET

Resolution #12/25- 2

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE FOOTHILLS FIRE PROTECTION DISTRICT, JEFFERSON COUNTY, 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 Foothills Fire Protection District has appointed Chief Rod Cameron ("Fire Chief") to prepare and submit a proposed budget to the governing body of the District on or before September 17, 2025; and

WHEREAS, the Fire Chief has submitted a proposed budget to the Board of Directors at the proper time, 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 December 9th, 2025, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, whatever increases 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, pursuant to SB23B-001, if after adoption of a the budget, a Resolution making a transfer, supplemental appropriation, or revised appropriation is required due to the changes to the assessed valuation of properties within the Foothills Fire Protection District's boundaries pursuant to Senate Bill 23B-001, enacted in 2023, and Senate Bill 22-238, enacted in 2022, the Resolution does not need to comply with the Notice provision of C.R.S. §29-1-106, and does not constitute a change to the Foothills Fire Protection District's adopted budget requiring compliance with C.R.S. §29-1-109.

NOW, THEREFORE, BE IT RESOLVED BY THE Board of Directors of the Foothills Fire Protection District, Jefferson County, Colorado:

Section 1. That the 2026 budget as submitted and summarized by fund hereby is approved and adopted as the budget of the Foothills Fire Protection District for the year stated above.

Section 2. That the 2026 budget hereby approved and adopted shall be signed by the President of the District and made a part of the public records of the Foothills Fire Protection District, Jefferson County, Colorado.

ADOPTED this 9th of December, 2025.

Stephanie Graf, President

CERTIFICATION

The undersigned secretary of the Foothills Fire Protection District certifies that the foregoing Resolution is a true, complete, and correct copy of a Resolution of the Board of Directors of the Foothills Fire Protection District duly and regularly entered by the Board at its special public meeting held on December 9th, 2025.

Robert Johnson, Secretary

STATE OF COLORADO)
)ss
COUNTY OF JEFFERSON)

BEFORE THE BOARD OF DIRECTORS
OF THE FOOTHILLS FIRE PROTECTION
DISTRICT

RESOLUTION TO APPROPRIATE SUMS OF MONEY

Resolution #12/25 - 3

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE FOOTHILLS FIRE PROTECTION DISTRICT, JEFFERSON COUNTY, COLORADO, FOR THE 2026 BUDGET YEAR.

WHEREAS, the Board of Directors has adopted an annual budget in accordance with the Local Government Budget Law this 9th of December, 2025; and

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

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues and reserves provided in the budget to and for the purposes described below, so as not to impair the operations of the District;

NOW, THEREFORE, BE IT RESOLVED BY THE Board of Directors of the Foothills Fire Protection District, Jefferson County, Colorado:

That the following sum is hereby appropriated from the revenue of the General Fund to the General Fund, for the purposes stated:

Operations and Reserves: \$ **4,129,204**

ADOPTED this 9th of December, 2025.

Stephanie Graf, President

CERTIFICATION

The undersigned secretary of the Foothills Fire Protection District certifies that the foregoing Resolution is a true, complete, and correct copy of a Resolution of the Board of Directors of the Foothills Fire Protection District duly and regularly entered by the Board at its special public meeting held on December 9th, 2025.

Robert Johnson, Secretary

STATE OF COLORADO)
)ss
COUNTY OF JEFFERSON)

BEFORE THE BOARD OF DIRECTORS
OF THE FOOTHILLS FIRE PROTECTION
DISTRICT

RESOLUTION TO SET MILL LEVIES

Resolution #12/25 – 4

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2024, TO HELP DEFRAID THE COSTS OF GOVERNMENT FOR THE FOOTHILLS FIRE PROTECTION DISTRICT, JEFFERSON COUNTY, COLORADO, FOR THE 2026 BUDGET YEAR.

WHEREAS the Board of Directors of the Foothills Fire Protection District, has adopted an annual budget in accordance with the Local Government Budget Law, on December 9th, 2025; and

WHEREAS the amount of money necessary to balance the budget for general operating purposes is **\$ 1,693,759**; and

WHEREAS the 2024 valuation assessment for the District as certified by the Jefferson County Assessor is **\$ 163,829,101**; and

WHEREAS the District has been authorized by its electors to adjust its mill levy to offset reductions in its revenue resulting from reductions of the Residential Assessment Rate from 7.20%, which Rate has been set for the year 2025 at **6.25%**; and

WHEREAS the reduction in revenue resulting from a reduction of the Residential Assessment Rate is offset by a mill levy determined by the following calculation:

The actual value of all residential property within the district multiplied by RAR of **6.25%** is subtracted from the actual value of all residential property within the district multiplied by RAR of 7.20%, which amount is then added to the Assessed Value of all taxable property within the district, which sum is multiplied by the District's mill levy. The result of this calculation is the offset amount of total district revenue. The offset amount of total district revenue is divided by the Assessed Value of all taxable property within the district and such calculation produces the mill levy necessary to offset reductions in revenue resulting from a reduction of the Residential Assessment Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE FOOTHILLS FIRE PROTECTION DISTRICT, JEFFERSON COUNTY, COLORADO

Section 1. That for the purpose of meeting all general operating expenses of the Foothills Fire Protection District during the 2026 budget year, there is hereby levied a tax of **10.406** mills upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2025.

Section 2. That the President is hereby authorized and directed to immediately certify to the County Commissioners of Jefferson County, Colorado, the mill levies for the District as herein above determined and set based upon the final certification of valuation from the county assessors.

Adopted this 9th of December, 2025.

Stephanie Graf, President

CERTIFICATION

The undersigned secretary of the Foothills Fire Protection District certifies that the foregoing Resolution is a true, complete, and correct copy of a Resolution of the Board of Directors of the Foothills Fire Protection District duly and regularly entered by the Board at its special public meeting held on December 9th, 2025.

Robert Johnson, Secretary