

GRAND JUNCTION RURAL FIRE PROTECTION DISTRICT

P.O. Box 2244 – Grand Junction, CO 81502

2026 BUDGET MESSAGE

The Grand Junction Rural Fire Protection District (GJRFPD) was organized in 1944 as a Title 32 Special District governed under Colorado Revised Statutes, functioning under the guidance of an adopted Statement of Purposes. The GJRFPD contracts via an Intergovernmental Agreement with the City of Grand Junction Fire Department (City) for the provision of fire protection, emergency medical services (EMS) and other specialized emergency services to the citizens and properties within the GJRFPD boundaries. The GJRFPD boundaries include the unincorporated areas surrounding the City in southwestern Orchard Mesa, the Redlands to the west, and rural areas northwest of the City. Following voter approval of a 2.049 mill levy property tax increase in May 2022, the maximum voter authorized general operating mill levy for the GJRFPD is 9.645 mills. This mill levy increase was approved by the voters in conjunction with voter approval of the dissolution of the former Redlands Subdistrict, which was effective on December 31, 2022 and resulted in a net property tax decrease of 2.855 mills to voters within the former Redlands Subdistrict boundary as the result of the former Redlands Subdistrict no longer collecting its own separate mill levy.

The Intergovernmental Agreement with the City of Grand Junction requires that GJRFPD certify the maximum voter authorized mill levy of 9.645 mills for the General Fund. The Board has also authorized a .023 mill levy to collect Refunds/Abatements in the amount of \$8,078. Accordingly, the GJRFPD mill levy will generate \$3,324,533 in net property tax revenue based upon the assessed valuation within GJRFPD's boundaries of \$351,260,220. When combined with other revenue sources, including the Beginning Fund Balance, Interest Earned and Specific ownership Tax revenue sources, a total of \$3,715,533 will be collected to meet the 2026 budgeted expenditures of \$3,700,000. The single largest expenditure, totaling \$3,660,000, includes the two payments in 2026 to the City for the provision of fire protection, EMS and other specialized emergency services within the GJRFPD. This reflects an increase of 9.25% in the revenue transferred to the City for Firefighting Operations when compared to the 2025 Projected Amount of \$3,350,000.

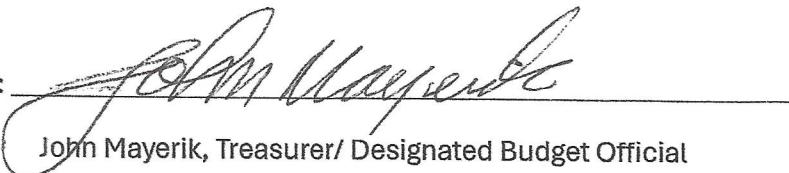
The Projected 2026 TABOR Reserve Amount is calculated to be \$111,000 with a year-end General Fund Balance of \$0 and \$19,435 retained in the Firefighting Operations Reserve Fund for 2026. The GJRFPD does not have any personnel, paid or volunteer, and does not own any fire stations or firefighting / emergency equipment capital assets.

In 1999, GJRFPD's electors exempted the District from the revenue and spending limits set forth in Article X, Section 20 of the Colorado Constitution, commonly known as the Taxpayers Bill of Rights

(TABOR), and the annual limits imposed by Section 29-1-301 of the Colorado Revised Statutes. In 2020, GJRFPD's electors further approved as ballot issue that authorizes the GJRFPD to increase or decrease its mill levy to adjust for changes in the method of calculating the assessed valuation of one or more property classes, including but not limited to a change in the residential assessment rate due to the operation of Article X, Section 3, of the Colorado Constitution (commonly known as the Gallagher Amendment), or for any other reason such as section by the Colorado Legislature. The purpose and effect of the ballot issue is to ensure that the actual tax revenues collected by GJRFPD's mill levy following such change in the calculation of the assessed valuation are the same as the actual tax revenues that would have been collected had such change not occurred.

The budgetary basis of accounting timing measurement used for the 2026 Budget is accrual basis. The GJRFPD 2024 Audit is available for review on the District's web site (gjrfpd.org) or upon written request via email (gjrfpd@gmail.com).

Budget Submitted and Prepared by:

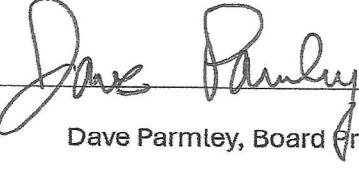


John Mayerik, Treasurer/ Designated Budget Official

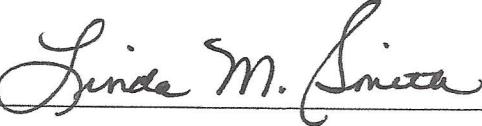
Date of Adoption:

12/9/2025

Approved by the Board of Directors of the Grand Junction Rural Fire Protection District:



Dave Parmley, Board President



Linda Smith, Board Vice President / Secretary

Grand Junction Rural Fire Protection District
2026 Budget - Revenue

12.09.25
V3

<u>REVENUE</u>	Actual 2024	Budget 2025	Projected 2025	Budget 2026
District Taxes / Revenue				
Current Property Tax	\$ 2,906,632	\$ 2,922,501	\$ 2,919,523	\$ 3,230,705
Current Property Tax Interest	\$ 3,695	\$ 2,000	\$ 2,000	\$ 2,000
Delinquent Property Tax Tax	\$ 648	\$ 250	\$ 250	\$ 250
Delinquent Property Tax Interest	\$ 22	\$ 50	\$ 50	\$ 50
Current Tax Abatement	\$ (1,937)	\$ (1,000)	\$ (1,500)	\$ (1,500)
Current Abatement Interest	\$ (77)	\$ (100)	\$ (100)	\$ (100)
Delinquent Tax Abatement	\$ (54)	\$ (500)	\$ (1,000)	\$ 7,078
Delinquent Abatement Interest	\$ (3)	\$ (100)	\$ (150)	\$ (150)
Current Tax Increment	\$ -	\$ -	\$ -	\$ -
Delinquent Tax Increment	\$ -	\$ -	\$ -	\$ -
Current Tax Increment Expense	\$ -	\$ -	\$ -	\$ -
Delinquent Tax Increment Expense	\$ -	\$ -	\$ -	\$ -
Specific Ownership Tax A&F	\$ 18,135	\$ 20,000	\$ 170,000	\$ 175,000
Specific Ownership Tax BCD	\$ 336,492	\$ 300,000	\$ 175,000	\$ 175,000
Future Special Assessment	\$ -	\$ -	\$ -	\$ -
Special Assessment Amortized Interest	\$ -	\$ -	\$ -	\$ -
Forest Reserve/Federal Lands	\$ -	\$ -	\$ -	\$ -
Impact Assistance/Forest Wildlife/PILT	\$ -	\$ -	\$ -	\$ -
Senior/Veteran's Exemption	\$ 149,540	\$ 150,000	\$ 152,895	\$ 155,000
Treasurer's Fees - calculated avg. of 2.2%	\$ (61,171)	\$ (54,435)	\$ (65,000)	\$ (71,000)
Personal Property <50k Tax Exemption	\$ 1,780	\$ 2,000	\$ 2,083	\$ 2,200
Senate Bill 22-238	\$ 184,948	NA	NA	NA
Senate Bill 23-001	\$ 282,184	NA	NA	NA
Total District Taxes	\$ 3,820,834	\$ 3,340,776	\$ 3,354,169	\$ 3,674,533
Other				
Burn Permit Fees Received from Mesa Cc	\$ 8,775	\$ 5,000	\$ 5,000	\$ 5,000
Interest on Investments	\$ 41,087	\$ 36,000	\$ 36,000	\$ 36,000
Total Other	\$ 49,862	\$ 41,000	\$ 41,000	\$ 41,000
Total Year Revenue	\$ 3,870,696	\$ 3,381,776	\$ 3,395,169	\$ 3,715,533

Grand Junction Rural Fire Protection District
2026 Budget - Expenses

12.09.25
V3

<u>EXPENSES</u>	Actual 2024	Budget 2025	Projected 2025	Budget 2026
Administrative Operations				
Advertising	\$ 100	\$ 300	\$ 350	\$ 500
Auditing	\$ 4,500	\$ 5,000	\$ 4,500	\$ 4,500
Ballot Issue	\$ -	\$ 500	\$ -	\$ -
Bank Service Charges	\$ -	\$ -	\$ -	\$ -
Bookkeeping	\$ 1,950	\$ 2,200	\$ 3,000	\$ 3,000
Directors Fees	\$ 3,069	\$ 3,500	\$ 3,500	\$ 3,500
Dues/Conferences	\$ 318	\$ 1,200	\$ 350	\$ 350
Insurance	\$ 1,970	\$ 2,300	\$ 2,700	\$ 2,700
Legal	\$ 9,877	\$ 11,000	\$ 11,000	\$ 11,000
Office Operations	\$ 2,040	\$ 2,500	\$ 3,850	\$ 3,700
Secretarial Service	\$ 3,578	\$ 6,000	\$ 5,250	\$ 5,250
Other	\$ -	\$ 500	\$ 500	\$ 500
Total Administrative Operations	\$ 27,402	\$ 35,000	\$ 35,000	\$ 35,000
Burn Permit Fees Paid to GJFD	\$ 8,775	\$ 5,000	\$ 5,000	\$ 5,000
Fire Fighting Operations District	\$ 3,835,000	\$ 3,340,000	\$ 3,350,000	\$ 3,660,000
TOTAL EXPENSES	\$ 3,871,177	\$ 3,380,000	\$ 3,390,000	\$ 3,700,000

FINANCIAL SUMMARY

District Assessed Valuation	\$ 317,054,070	\$ 318,766,330	\$ 318,766,330	\$ 351,260,220
District Mill Levy - General Fund	9.645	9.645	9.645	9.645
Gross Property Tax + Senior Expt. + Pers. Prop.	\$ 3,057,987	\$ 3,074,501	\$ 3,074,501	\$ 3,387,905
Refunds / Abatements	\$ -	\$ -	\$ -	\$ 32,676
Refunds / Abatements Mill Levy	0	0	0	\$ 110,704,337
Senate Bills 22-238 and 23-001	\$ 467,131	NA	NA	NA
Property Tax – Net (Excludes SOT)	\$ 3,466,206	\$ 3,020,776	\$ 3,009,169	\$ 3,324,533
Specific Ownership Tax	\$ 354,627	\$ 320,000	\$ 345,000	\$ 350,000
Interest Earned + Sub-District	\$ 41,087	\$ 36,000	\$ 36,000	\$ 36,000
Burn Permit Fees Received from Mesa Co	\$ 8,775	\$ 5,000	\$ 5,000	\$ 5,000
Total Revenue	\$ 3,870,695	\$ 3,381,776	\$ 3,395,169	\$ 3,715,533
Administrative Operations	\$ 27,401	\$ 35,000	\$ 35,000	\$ 35,000
Fire Fighting Payments	\$ 3,835,000	\$ 3,340,000	\$ 3,350,000	\$ 3,660,000
Burn Permit Fees Paid to GJFD	\$ 8,775	\$ 5,000	\$ 5,000	\$ 5,000
Total Expenses	\$ 3,871,177	\$ 3,380,000	\$ 3,390,000	\$ 3,700,000
Cash Balance After January Meeting	\$ 109,925	\$ 119,277	\$ 109,733	\$ 114,902
TABOR Reserve @3% of Budgeted Exp.	\$ 100,740	\$ 101,400	\$ 101,400	\$ 111,000
Beginning Fund Balance	\$ 9,185	\$ 17,877	\$ 8,333	\$ 3,902
Total Revenue – Total Expenses	\$ (482)	\$ 1,776	\$ 5,169	\$ 15,533
Fire Fighting Operations Reserve Fund	\$ 8,703	\$ 19,653	\$ 13,502	\$ (79,902)
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -
Total Mill Levy	\$ 9.645	\$ 9.645	\$ 9.645	\$ 9.668

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Mesa, Colorado.

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

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

351,260,220

(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:

351,260,220

(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	9.645	mill \$ 3,387,905
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< 0 >	mill \$ < 0 >
SUBTOTAL FOR GENERAL OPERATING:	9.645	mill \$ 3,387,905
3. General Obligation Bonds and Interest ^J		mill \$
4. Contractual Obligations ^K		mill \$
5. Capital Expenditures ^L		mill \$
6. Refunds/Abatements ^M	.023	mill \$ 8,078
7. Other ^N (specify):		mill \$
		mill \$
TOTAL: <small>Sum of General Operating Subtotal and Lines 3 to 7</small>	9.668	mill \$ 3,395,983

Contact person:
 (print)

Daytime
 phone: () (970) 243-8589

Signed:

Title: Treasurer - Designated Budget Official

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).