

**MANCOS FIRE PROTECTION DISTRICT, COLORADO**  
**BUDGET MESSAGE**  
**2026 BUDGET**

The attached Budget for the Mancos Fire Protection District, Colorado includes these important features.

General Fund for general operations.

The District was established to assure continued and enhanced fire suppression services to the Town of Mancos and certain unincorporated portions of Montezuma County.

The Budget is an essential element of the financial planning and control of the District.

The Budget is prepared using the modified accrual basis of accounting, which is consistent with the basis of accounting used and GAAP.

The services to be provided during the budget year are fire suppression.

The District believes it is in compliance with all requirements of Article X, Section 20, of the Colorado Constitution.

MANCOS FIRE PROTECTION DISTRICT  
LETTER OF BUDGET TRANSMITTAL

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

Date: December 8, 2025

Attached is the 2026 budget for the Mancos Fire Protection District in Montezuma County, submitted pursuant to Section 29-1-113, CRS. This budget was adopted on December 8, 2025. If there are any questions on the budget, please contact Chris L. Majors, CPA MT of Majors and Haley, P.C., at (970) 565-9521 and P.O. Box 1478, Cortez, Colorado 81321. The mill levy certified to the County Commissioners is 11.000 mills for all general operating purposes and .186 mills for prior year abatements. Based on an assessed valuation of \$62,251,641 the property tax revenue subject to statutory limitation is \$741,086.

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.

  
vice President

MANCOS FIRE PROTECTION DISTRICT  
GENERAL FUND BUDGET

January 1, 2026 to December 31, 2026

	Actual 2024	Estimated 2025	Budget 2026
Estimated resources:			
Fund Balance - January 1	\$1,872,285	\$2,358,587	\$2,677,587
Revenues			
Current property tax	632,380	550,000	741,086
Specific Ownership tax	64,008	50,000	14,000
Delinquent tax and interest	1,670		
Interest	99,118	65,000	400
Grants		8,500	
Miscellaneous	16,554	10,000	4,800
Total estimated resources	<u>2,686,015</u>	<u>3,042,087</u>	<u>3,437,873</u>
Estimated expenditures:			
Administration	10,437	12,000	15,000
Treasurer's fees	12,664		
Building operation and maintenance	28,259	40,000	53,500
Communications	10,962	25,000	25,000
Dues and fees	3,154	5,000	15,000
Other equipment	970	1,000	4,750
Insurance	25,624	35,000	39,352
Fire prevention	450	1,000	1,950
Clothing allowance	21,210	10,000	45,000
Awards	2,533	2,500	5,000
Personal equipment	12,079	20,000	50,000
Personnel	1,401	1,000	2,000
Professional fees	2,289	12,000	2,500
Rehab supplies	787	1,000	1,000
Training	5,255	5,000	15,000
Vehicle expenses	18,056	90,000	28,300
Miscellaneous	714		2,500
Capital outlay	156,794	90,000	767,125
FPPA Pension transfer	13,790	14,000	14,000
Total estimated expenditures	<u>327,428</u>	<u>364,500</u>	<u>1,086,977</u>
Fund Balance - December 31	<u>\$2,358,587</u>	<u>\$2,677,587</u>	<u>\$2,350,896</u>

MANCOS FIRE PROTECTION DISTRICT  
RESOLUTION TO ADOPT BUDGETS

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A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE MANCOS FIRE PROTECTION DISTRICT, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2026, AND ENDING ON THE LAST DAY OF DECEMBER 2025.

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

WHEREAS, the Fire Chief has submitted a proposed budget to this governing body on December 8, 2025, for its consideration, and;

WHEREAS, upon due and proper notice, 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 8, 2025, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and;

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

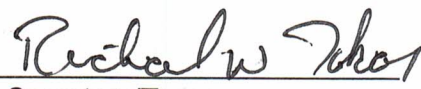
NOW, THEREFORE, BE IT RESOLVED BY THE Board of Directors of the Mancos Fire Protection District, Colorado:

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

Section 2. That the budget hereby approved and adopted shall be signed by the president and the secretary/treasurer and made a part of the public records of the District.

ADOPTED, this 8<sup>th</sup> day of December, A.D., 2025.

Attest:   
vice President

Attest:   
Secretary/Treasurer

MANCOS FIRE PROTECTION DISTRICT  
RESOLUTION TO SET MILL LEVIES

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2025, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE MANCOS FIRE PROTECTION DISTRICT, COLORADO FOR THE 2026 BUDGET YEAR.

WHEREAS, the Board of Directors of the Mancos Fire Protection District, has adopted a budget in accordance with the Local Governmental Budget Law, on December 8, 2025 and;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes is \$741,086, and;

WHEREAS, the 2025, valuation for assessment for the Mancos Fire Protection District as certified by the County Assessor is \$66,251,640.

NOW, THEREFORE, BE IT RESOLVED BY THE Board of Directors of the Mancos Fire Protection District, Colorado;

Section 1. That for the purpose of meeting all general operating expenses of the Mancos Fire Protection District during the 2026 budget year, there is hereby levied a tax of 11.186 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 Budget Officer is hereby authorized and directed to immediately certify to the County Commissioners of Montezuma County, Colorado, the mill levies for the Mancos Fire Protection District as hereinabove determined and set.

ADOPTED, this 8th day of December, A.D., 2025.

Attest: *[Signature]*  
vice President

Attest: *[Signature]*  
Secretary/Treasurer

MANCOS FIRE PROTECTION DISTRICT  
RESOLUTION TO APPROPRIATE SUMS OF MONEY

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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 MANCOS FIRE PROTECTION DISTRICT, COLORADO FOR THE 2026 BUDGET YEAR.

WHEREAS, the Mancos Fire Protection District has adopted the budget in accordance with the local Government Budget Law, on December 8, 2025, and;

WHEREAS, the Mancos Fire Protection District has made provisions therein for revenues in an amount equal to or greater than the total proposed described below, so as not to impair the operations of the District.

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

Section 1. That the following sums are hereby appropriated for the revenue of each fund, for the purposes stated:

General Fund	
Current Operating Expenses	\$ 305,852
Capital Outlay	767,125
Transfers	14,000
Total General Fund	<u>\$ 1,086,977</u>

ADOPTED, this 8th day of December, A.D., 2025.

Attest: Jedd Schmitt VP  
Vice President

Attest: Richard W Tekor  
Secretary/Treasurer

# CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners<sup>1</sup> of Montezuma County, Colorado.

On behalf of the Mancos Fire Protection District  
(taxing entity)<sup>A</sup>

the Board of Directors  
(governing body)<sup>B</sup>

of the Mancos Fire Protection District  
(local government)<sup>C</sup>

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 66,251,640 assessed valuation of: (GROSS<sup>D</sup> assessed valuation, Line 2 of the Certification of Valuation Form DLG 57<sup>E</sup>)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area<sup>F</sup> 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<sup>G</sup> 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: 12/8/2025 for budget/fiscal year 2026  
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY <sup>2</sup>	REVENUE <sup>2</sup>
1. General Operating Expenses <sup>H</sup>	<u>11.000</u> mills	\$ <u>728,768</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction <sup>I</sup>	< > mills	\$ < >
<b>SUBTOTAL FOR GENERAL OPERATING:</b>	<b>11.000</b> mills	<b>\$ 728,768</b>
3. General Obligation Bonds and Interest <sup>J</sup>	_____ mills	\$ _____
4. Contractual Obligations <sup>K</sup>	_____ mills	\$ _____
5. Capital Expenditures <sup>L</sup>	_____ mills	\$ _____
6. Refunds/Abatements <sup>M</sup>	<u>.186</u> mills	\$ <u>12,318</u>
7. Other <sup>N</sup> (specify): _____	_____ mills	\$ _____
_____	_____ mills	\$ _____
<b>TOTAL:</b> [ Sum of General Operating Subtotal and Lines 3 to 7 ]	<b>11.186</b> mills	<b>\$ 741,086</b>

Contact person: (print) Mary Ann Graf Daytime phone: ( 970 ) 533-7400  
Signed: Mary Ann Graf Title: Bookkeeper

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.

<sup>1</sup> 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.  
<sup>2</sup> 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).

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

Counties can ask local governments to submit this form to the county by December 15<sup>th</sup> pursuant to 39-1-125 (1) (c) C.R.S. Local governments, please verify with the county whether they would like you to use this form or a different process to provide this information.

**Taxing Entity Information**

Taxing Entity: Mancos Fire Protection District  
County: Montezuma  
DOLA Local Government ID Number: EF42013KMW  
Subdistrict Number (if applicable): \_\_\_\_\_  
Budget/Fiscal Year: 2026

**Mill Levy Information**

1. Mill Levy Name or Purpose: General Operating
2. Mill Levy Rate (Mills) : 11.00
3. Previous Year Mill Levy Rate (Mills) : 11.00
4. Previous Year Mill Levy Revenue Collected : 597,697
5. Mill Levy Maximum Without Further Voter Approval: 11.00
6. Allowable Annual Growth in Mill Levy Revenue : 149,071
7. Actual Growth in Mill Levy Revenue Over the Prior Year: 149,071
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.? 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?  
No
12. Other or additional information:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Contact Information**

Contact Person: Mary Ann Graf  
Title: Bookkeeper  
Phone: 970-533-7400  
Email: mancosfire@hotmail.com