Boulder Mountain Fire Protection District

General Operations and

Water Supply Sub-District

Final Budget – 65369

2026

	2026			2025 Pre-Audit Prelim	2024 Audit
	General Operations	Water Supply	Totals	Totals	
Annual Revenues					
Total 4100 Property Tax	$ 879,671	$ 89,893	$ 969,564	$ 1,047,125	
Total 4570 - Grant Revenues - General Operations	$ 220,612	$ -	$ 220,612	$ -	
4600 - Fee for Service					
4610 -Wildland Dispatch	$ 150,000	$ -	$ 150,000	$ 319,993	
4670 -Contract Services	$ 1,050	$ -	$ 1,050	$ 4,155	
Total 4600 - Fee for Service	$ 151,050		$ 151,050	$ 324,147	
4700 - Contributions					
4710 -General contributions	$ 20,000		$ 20,000	$ 86,333	
4750 -Designated Contributions	$ -		$ -	$ 15,117	
Total 4650 - Contributions	$ 20,000		$ 20,000	$ 101,450	
Transfer from Reserves	$ 400,000		$ 400,000	$ -	
Proceeds from Sale of Assets			$ -	$ -	
Other Revenue	$ 3,015,000		$ 3,015,000	$ 2,529,209	
Total Annual Revenues	**$ 4,686,333**	**$ 89,893**	**$ 4,776,226**	**$ 4,001,931**	**$ 3,184,530**
Annual Operation Expenses					
Total 5000 - Fire Chief Retention & Support	$ 188,590		$ 188,590	$ 199,403	
Total 5100 -Compensation Expense-Gen Operations Office	$ 159,300		$ 159,300	$ 77,568	
Total 5200 - Volunteer Retention & Support	$ 124,097		$ 124,097	$ 102,174	
Total 5300 - Department Administration	$ 155,800		$ 155,800	$ 134,593	
Total 5400 - Firefighting/Rescue Operations	$ 379,562	$ 15,750	$ 395,312	$ 183,317	
5520 - Public Safety and Education	$ 2,000		$ 2,000	$ 2,254	
Total 5550 - Building and Grounds	$ 235,452		$ 235,452	$ 240,732	
Total 5600 - Wildfire Dispatch Services			$ -	$ 86,989	
6500 - Contribution to ERT/Mitigation Services	$ 80,000		$ 80,000	$ 80,004	
Total 8000 - ERT/Mitigation Services	$ 3,000,000		$ 3,000,000	$ 2,385,463	
Capital Expenditures	$ 200,000	$ 50,000	$ 250,000	$ 146,042	
Total Annual Operating Expense	**$ 4,524,801**	**$ 65,750**	**$ 4,590,551**	**$ 3,638,539**	**$ 2,871,125**
Contribution to General Fund	$ 161,533	$ 24,143	$ 185,676	$ 363,392	$ 313,405

Written Budget Message tor 2026 Budget

The attached 2026 budget, preliminary 2025 financials, and 2024 audited numbers, are all using modified accrual accounting. This set of books does not Include fixed assets or depreciation, though our complete audit report, which Is submitted to the state each year, has all the required forms of presentation, including schedules that do include all the fixed assets and depreciation expenses related to the equipment and stations.

Revenues are primarily from our portion of district real estate taxes, based on the millage rates and total assessed valuations. Valuations rise and fall over time; rises Include both appreciation of properties and construction of new homes on vacant land.

We receive significant, but unpredictable wildland dispatch revenues and related expenses, when we send volunteer firefighters and sometimes equipment out-of-district to fight fires. Typically, revenues equal or slightly exceed related expenses. Revenues collected for firefighter activities are passed back to the individual firefighters involved; whereas, revenues collected for equipment usage are retained by the department. For 2026, we assume wildland dispatch revenues will be offset by related expenses and capital expenses.

The department Auxiliary (volunteers) conducts a variety of fund-raisers each year, raising contributions which fund unbudgeted equipment purchases, provisions for personnel during extended incidents, and resident education.

We have an Emergency Response Team (ERT) of paid personnel who are firefighters and EMT's. The district provides $80,000 from general tax revenues to support this function because of the benefit of having experienced medical and firefighting personnel on duty during daytime hours when many of our volunteer personnel are at work and out-of-district. When not responding to an incident, ERT members are available in-district to perform fire preparation and mitigation work funded by residents, state grants, and homeowner grants. For 2026, we assume the ERT revenues will be offset by related expenses and capital expenses.

Questions about the 2026 budget can be referred to:

Nicholas M. V. Molé

Treasurer
Boulder Mountain Fire Protection District
1905 Linden Drive
Boulder, CO 80304
mvmn206@gmail.com

I, Nicholas M. V. Molé, Treasurer for the Board, certify that this budget is a true and accurate copy of the 2024 budget adopted by the BMFPD.

BOULDER MOUNTAIN FIRE PROTECTION GENERAL OPERATING DISTRICT

1905 LINDEN DRIVE
BOULDER, CO 80304
303-440-0235

Resolution 2025 - 02

RESOLUTION TO ADOPT BUDGET

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

WHEREAS, the Board of Directors of the Boulder Mountain Fire Protection General Operating District has appointed Nick Molé, Treasurer, to prepare and submit a proposed budget to said governing body at the proper time; and
WHEREAS, Nick Molé has submitted a proposed budget to this governing body on October 13, 2025, for its consideration; and
WHEREAS, upon due and proper notice, published 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 10, 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 revenues so that the budget remains in balance, as required by law.

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE BOULDER MOUNTAIN FIRE PROTECTION GENERAL OPERATING DISTRICT, BOULDER, COLORADO:
Section 1. That the budget as submitted, amended and summarized by fund as attached hereto, is hereby approved and adopted as the budget of the **BOULDER MOUNTAIN FIRE PROTECTION GENERAL OPERATING DISTRICT** for the year stated above.
Section 2. That the budget hereby approved and adopted shall be signed by the Board President and Treasurer and made a part of the public records of the **BOULDER MOUNTAIN FIRE PROTECTION GENERAL OPERATING DISTRICT**.

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

(signed)_____
Robert B. Loveman, President

Attest: (signed)_____
Nick Molé, Treasurer

BOULDER MOUNTAIN FIRE PROTECTION WATER SUPPLY SUB-DISTRICT

1905 LINDEN DRIVE
BOULDER, CO 80304
303-440-0235

Resolution 2025 – 02

RESOLUTION TO ADOPT BUDGET

A RESOLUTION SUMMARIZING REVENUES AND EXPENDITURES FOR EACH FUND AND ADOPTING A BUDGET FOR THE **BOULDER MOUNTAIN FIRE PROTECTION WATER SUPPLY SUB- DISTRICT**, COLORADO, FOR THE CALENDAR YEAR BEGINNING THE FIRST DAY OF JANUARY 2026, AND ENDING ON THE LAST DAY OF DECEMBER 2026.

WHEREAS, the Board of Directors of the Boulder Mountain Fire Protection Water Supply Sub-District has appointed Nick Molé, Treasurer, to prepare and submit a proposed budget to said governing body at the proper time; and
WHEREAS, Nick Molé has submitted a proposed budget to this governing body on October 13, 2025, for its consideration; and
WHEREAS, upon due and proper notice, published 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 10, 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 revenues so that the budget remains in balance, as required by law.

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE BOULDER MOUNTAIN FIRE PROTECTION WATER SUPPLY SUB-DISTRICT, BOULDER, COLORADO:
Section 1. That the budget as submitted, amended and summarized by fund as attached hereto, is hereby approved and adopted as the budget of the **BOULDER MOUNTAIN FIRE PROTECTION WATER SUPPLY SUB-DISTRICT** for the year stated above.
Section 2. That the budget hereby approved and adopted shall be signed by the Board President and Treasurer and made a part of the public records of the **BOULDER MOUNTAIN FIRE PROTECTION WATER SUPPLY SUB-DISTRICT**.

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

(signed)_____
Robert B. Loveman, President

Attest: (signed)_____
Nick Molé, Treasurer