

CRESTED BUTTE FIRE PROTECTION DISTRICT

2024 BUDGET MESSAGE

The Crested Butte Fire Protection District was established to provide fire protection and emergency medical services in accordance with statutory provisions in 1973. The District serves approximately 220 square miles that include the Towns of Crested Butte, Mt. Crested Butte, and unincorporated portions of Gunnison County in the upper Gunnison Valley north of Round Mountain. Tourism and outdoor recreation are the major economic drivers of the area creating a large demand for hospitality related services. The District continues to be a popular tourist destination and vacation home community in the summer and winter months. Construction activity and real estate sales continue at a robust pace, however, this activity may be slowing somewhat in the current high interest rate environment. Lack of housing availability and affordability continues to be a major concern impacting the recruitment and retention of the local workforce, including CBFPD personnel.

The major ongoing expenditures of the CBFPD are salary and benefits totaling \$3,536,655 for 2024. The District currently employs 16 full-time response personnel across three shifts. Additionally, there are 1.4 additional response employees with variable schedules and 2 chief officers on weekday schedules. The CBFPD's fire prevention team consists of a full-time fire marshal, 2 deputy fire marshals and 1 part-time fire inspector. Administration consists of the CEO and Executive Assistant. Supporting the response force are 15 part-time and 14 volunteer members. The other major expense for 2024 will be the expenditure of general obligation bond funds for the new emergency services campus estimated at up to \$14M. Routine capital expenditures for 2024 will include an ambulance and utility vehicle replacement in addition to medical equipment and satellite communications equipment upgrades. Both the ambulance and communications equipment will be offset by grant funds.

Subsequent to the biennial valuation conducted in June of 2022, the assessed valuation of the District is \$676,386,080 for tax year 2023 to be collected in 2024. The taxable property within the District is mostly comprised of residential, commercial and agricultural property. There is currently no extractive activity or significant state-assessed property within the district boundaries. The District has an authorized and 'de-Bruced' general fund mill levy of up to 10.079 mills. In 2021 District voters authorized an additional mill levy sufficient to fund general obligation bond payments of \$1,679,000 annually that is projected to require 2.483 mills in 2024. The district intends to levy a general fund ad valorem tax of 10.079 mills in conjunction with a temporary tax credit of 2.138 mills that will yield a total effective rate, including abatement recovery and bond levy, of 10.445 mills. Due to growth in valuation this will reduce the overall tax rate by 1.0 mills from the 2023 level of 11.445 mills. This rate will provide the District \$5,385,331 in general fund property tax revenues for 2024. The district projects \$1.1M in other anticipated revenue and enters 2024 with an estimated general fund balance of slightly over \$3.1M.

Total expenditures in 2024, inclusive of construction supported by bond funds and bond repayment will be \$22,059,582. General fund expenditures including capital purchases will be \$6,256,733. Ongoing District reserves will include a 30% operating and cash flow reserve in addition to the required 3% TABOR reserve. Reserves are also in place for future capital purchases, major incidents, and down payment assistance loans for a total reserve of \$3,338,277. A separate reserve account with a balance of \$1,820,938 is in place to cover a multi-year land purchase for the new station site.

In summary, the district will continue to provide high quality emergency services and fire code enforcement with a combination staffing model. Competitive pay and benefits, housing support, modern equipment and ongoing work on the new headquarters campus will be the priorities for 2024.

The District uses the modified accrual basis of accounting for governmental fund types. Expenditures are recognized when liabilities are incurred and revenues are recognized when they become available.

Mill Levy Calculation Worksheet

	2024		2023	
Assessed Valuation	\$656,777,350		\$440,762,790	
	<u>Tax Revenue</u>	<u>Mill Levy</u>	<u>Tax Revenue</u>	<u>Mill Levy</u>
Maximum General Fund Levy	\$3,467,128	5.279	\$2,326,787	5.279
<u>Allowed TABOR Base</u>	N/A	N/A	\$1,240,652	2.815
<u>Ballot Authorizations:</u>				
1998 Ballot Authorization	525,422	0.800	352,610	0.800
2002 Ballot Authorization	328,389	0.500	220,381	0.500
2017 Ballot Authorization	<u>2,298,721</u>	<u>3.500</u>	<u>1,542,670</u>	<u>3.500</u>
<u>Maximum General Fund</u>	6,619,659	10.079	4,442,448	10.079
<u>Temporary Tax Credit</u>	(\$1,322,093)	(2.013)	(\$1,086,040)	(2.464)
Effective General Fund Levy	5,297,566	8.066	3,356,409	7.615
Bond Fund	1,679,700	2.557	1,679,700	3.811
Total Mill Levy	\$6,977,266	10.623	\$5,036,109	11.426
Abatements	14,149	0.022	8,462	0.019
TOTAL LEVY	\$ 6,991,415	10.645	\$ 5,044,571	11.445

CRESTED BUTTE FIRE PROTECTION DISTRICT

Budget 2024

	ACTUAL	BUDGET	ESTIMATED	BUDGET
	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>
Beginning Fund Balance	\$ 2,242,433	\$ 3,097,629	\$ 3,097,629	\$ 3,168,056
Revenue				
General Property Tax	\$ 3,261,678	\$ 3,364,776	\$ 3,365,710	\$ 5,311,715
Specific Ownership Tax	\$ 211,653	\$ 130,000	\$ 181,380	\$ 130,000
Intergovernmental Revenue	\$ 41,840	\$ 25,000	\$ 44,541	\$ 25,000
EMS Service Fees	\$ 386,073	\$ 300,000	\$ 340,427	\$ 325,000
Plan Review / Inspection Fees	\$ 464,592	\$ 125,000	\$ 376,076	\$ 150,000
Training Fees	\$ 1,750	\$ -	\$ 15,500	\$ -
Special Event Fees	\$ 80,279	\$ -	\$ 68,000	\$ -
Rental Income	\$ 73,006	\$ 69,500	\$ 99,040	\$ 124,800
Impact Fees	\$ 37,095	\$ 25,000	\$ 21,858	\$ 25,000
Interest Income	\$ 61,567	\$ 25,000	\$ 170,820	\$ 50,000
Grants	\$ -	\$ 150,000	\$ -	\$ 300,000
Contributions & Donations	\$ 1,000	\$ -	\$ 2,012	\$ -
Sale of Assets	\$ -	\$ 2,000	\$ 6,300	\$ 2,000
Debt Proceeds	\$ 125,875			
Vendor Refunds	\$ -	\$ -	\$ 13,560	\$ -
Miscellaneous	\$ 20	\$ -	\$ -	\$ -
Total Operating Revenue	\$ 4,746,427	\$ 4,216,276	\$ 4,705,224	\$ 6,443,515
Total Available Revenue	\$ 6,988,860	\$ 7,313,905	\$ 7,802,853	\$ 9,611,571
Expenditures				
General Services	\$ 1,248,958	\$ 1,436,528	\$ 1,436,528	\$ 1,730,945
Operations	\$ 2,436,050	\$ 2,780,621	\$ 2,705,621	\$ 3,436,830
Subtotal Operating Expenditures	\$ 3,685,008	\$ 4,217,149	\$ 4,142,149	\$ 5,167,775
Revenue Above Operating Expenditures	\$ 1,061,419	\$ (873)	\$ 563,075	\$ 1,275,740
Capital Purchases	\$ 154,659	\$ 472,500	\$ 445,000	\$ 1,056,000
Total Capital Expenditures	\$ 154,659	\$ 472,500	\$ 445,000	\$ 1,056,000
Multi-Year & Lease Purchase Principal	\$ 193,129	\$ 47,648	\$ 47,648	\$ 47,648
Total Debt Principal	\$ 193,129	\$ 47,648	\$ 47,648	\$ 47,648
Total Annual Expenditures	\$ 4,032,796	\$ 4,737,297	\$ 4,634,797	\$ 6,271,423
Reserves				
TABOR Reserve (3%)	\$ 118,193	\$ 142,119	\$ 142,119	\$ 188,143
Operating Reserve (30%)	\$ 1,063,740	\$ 1,421,189	\$ 1,421,189	\$ 1,881,427
Impact Fee Reserve	\$ 389,815	\$ 426,910	\$ 426,910	\$ 448,768
Additional Capital Reserve		\$ 200,000	\$ 200,000	\$ 500,000
Down Payment Assistance Fund	\$ 80,000	\$ 180,000	\$ 120,000	\$ 180,000
Major Incident Contingency	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Restricted Reserve (Land Purchases)	\$ 400,000	\$ -	\$ -	\$ -
Unrestricted Reserve	\$ 945,881	\$ 106,390	\$ 757,838	\$ 41,811
Ending Fund Balance	\$ 3,097,629	\$ 2,576,608	\$ 3,168,056	\$ 3,340,148

General Obligation Bond Fund

General Obligation Bonds

Date Executed		1/15/22
Maturity Date		1/15/47
Amount Financed	\$	25,950,000
Bond Premium	\$	4,000,000
Total Funds Available	\$	<hr/> 29,950,000
Principal Balance as of Jan 1	\$	23,925,000
Principal - Current year	\$	650,000
Interest - Current Year	\$	1,029,700
Total Current Year	\$	<hr/> 1,679,700
Principal Balance as of Dec 31	\$	23,275,000

Capital Project Bond Expenditures

	<u>Budget 2024</u>	
Proceeds		
PFM Managed Assets Acct	\$	24,750,000
Capital Projects Checking	\$	100,000
Interest	\$	1,300,000
Spann Purchase Reserve	\$	1,820,938
Total Proceeds Available	\$	26,150,000 Excludes Reserve
Land Acquisition	\$	208,149
Soft Costs	\$	1,050,000
Hard Construction Costs	\$	12,865,000
Total Capital Expenditures	\$	14,123,149

Item Detail

Land Acquisition

Spann Parcels 2024 Payments	\$	208,149
Subtotal Buildings & Land	\$	208,149

Soft Costs

Various	\$	1,050,000
Subtotal Soft Costs	\$	1,050,000

Hard Construction Costs

Sitework / Fire HQ / SAR	\$	11,500,000
Housing & Other Construction	\$	1,365,000
Subtotal Hard Construction Costs	\$	12,865,000

Remaining Balance \$ **12,235,000**

Remaining Balance Land Reserve \$ **1,612,789**

Schedule B - Operations Expenditures

	<u>Budget 2023</u>	<u>Budget 2024</u>	<u>Comments</u>
Salary - EMS & Fire Chief	\$ 123,120	\$ 131,760	
Salary - Logistics Chief	\$ 86,848	\$ 93,380	
Salary - Captains	\$ 250,130	\$ 315,149	4 Positions
Salary - Lieutenants	\$ 223,200	\$ 158,000	2 Positions
Salary - Paramedic / Firefighters	\$ 383,100	\$ 538,560	6 Positions
Salary - Engineers	\$ -	\$ 241,000	3 Positions
Salary - Firefighter / EMTs	\$ 420,820	\$ 294,000	4 Positions
Salary - Maintenance	\$ -	\$ 54,375	1 Position
Salary - Part-Time	\$ 165,000	\$ 170,500	
Salary - Unscheduled Overtime	\$ 79,011	\$ 87,440	
Training Pay	\$ 7,500	\$ 5,000	Instructor Expenses
Special Event Pay	\$ 1,500	\$ 1,500	
Volunteer Stipends	\$ 50,000	\$ 40,000	
Housing Stipend	\$ -	\$ 68,900	
Medicare Tax	\$ 25,828	\$ 30,409	
Social Security Tax	\$ 13,330	\$ 13,051	
Retirement Contributions - Employer	\$ 178,411	\$ 223,560	
Colorado FAMLII Premium	\$ 8,016	\$ 9,437	
Health Insurance & Related Benefits	\$ 290,707	\$ 355,008	
Ski Pass Benefit - Employee	\$ 25,000	\$ 30,000	30 Total
Ski Pass Benefit - Volunteers	\$ 20,000	\$ 20,000	20 Total
Dispatch Fees	\$ 51,000	\$ 56,000	
Education & Training	\$ 50,000	\$ 50,000	
EMS Supplies	\$ 35,000	\$ 40,000	
Firefighting Supplies	\$ 15,000	\$ 25,000	
Fuel	\$ 45,000	\$ 45,000	
Hazardous Waste Disposal	\$ 1,600	\$ 2,000	
Meals - Training	\$ 16,800	\$ 16,800	
Medical Direction	\$ 10,000	\$ 10,000	
Protective Equipment	\$ 30,000	\$ 50,000	
Radio & Mobile Computer Equipment	\$ 20,000	\$ 85,000	Additional Radios
Repairs - Equipment	\$ 6,000	\$ 6,000	
Repairs - Vehicles	\$ 40,000	\$ 40,000	
Responder Incentives	\$ 10,000	\$ 10,000	
Station Supplies	\$ 7,500	\$ 9,000	
Service Contracts	\$ 12,700	\$ 18,000	
Telephone - Mobile	\$ 14,000	\$ 14,000	
Tools & Hardware	\$ 2,000	\$ 2,000	
Training Equipment & Supplies	\$ 8,000	\$ 8,000	
Travel	\$ 20,000	\$ 25,000	Increased Travel Costs
Uniforms	\$ 22,500	\$ 30,000	Increased Quantities
Vaccines - Physicals - Wellness	\$ 10,000	\$ 12,000	
Miscellaneous	\$ 2,000	\$ 2,000	
	\$ 2,780,621	\$ 3,436,830	

Schedule A - General Services / Administration Expenditures

	<u>Budget 2023</u>	<u>Budget 2024</u>	<u>Comments</u>
Salaries - Administration	\$ 176,000	\$ 200,400	
Salaries - Fire Prevention	\$ 303,208	\$ 345,740	
Salary - Temporary Employees	\$ 4,800	\$ 6,900	
Payroll Processing Fees	\$ 6,000	\$ 6,000	
Housing Stipend	\$ -	\$ 29,900	
Medicare Tax	\$ 7,018	\$ 8,019	
Social Security Tax	\$ 6,112	\$ 6,186	Temporary & PT Employees
Colorado FAMI Premium	\$ 2,178	\$ 2,489	
Retirement Contributions - Employer	\$ 41,338	\$ 50,123	
Health Insurance & Related Benefits	\$ 95,193	\$ 96,730	
EAP Program Fees	\$ 3,500	\$ 3,500	
Workers Compensation	\$ 45,000	\$ 45,000	
Ski Pass Benefit - Employee	\$ 6,000	\$ 6,000	
Health Reimbursement	\$ 92,700	\$ 131,435	35% of Health Ins Premiums
Advertising	\$ 5,000	\$ 5,000	
Accounting & Audit Services	\$ 8,000	\$ 8,000	
Ambulance Billing Fees	\$ 18,000	\$ 19,500	6% of Collected EMS Billing
Bank Charges	\$ 2,500	\$ 5,000	Increased Credit Card Payments
Board Expenses	\$ 11,000	\$ 4,000	No Off Site Year
Board Stipends	\$ 7,000	\$ 7,000	Meeting Stipends
Debt Service	\$ 13,979	\$ 12,876	Triplex
Down Payment Assistance Fund	\$ 1,500	\$ 1,500	Service Fee
Dues and Subscriptions	\$ 8,000	\$ 8,000	
Education & Training - Admin	\$ 18,000	\$ 15,000	
Elections	\$ 25,000	\$ -	No Election for 2024
Fire Prevention & Life Safety	\$ 15,000	\$ 15,000	Major Project Plan Reviews
Insurance - General	\$ 35,000	\$ 45,000	New Vehicles and Buildings
IT Services	\$ 40,000	\$ 60,000	Web Site Accesibility
Legal and Professional	\$ 45,000	\$ 50,000	Add'l Ambulance Billing Audit Svc
Meals & Incentives	\$ 23,500	\$ 26,000	Increased banquet costs
Office Supplies & Equipment	\$ 18,000	\$ 16,000	Includes computer upgrades
Postage & Shipping	\$ 3,000	\$ 3,000	
Rent	\$ 39,000	\$ 112,896	See Schedule F - Rent
Repairs - Building	\$ 40,000	\$ 40,000	
Repairs - Rental Units	\$ 5,000	\$ 5,000	
Snow Removal	\$ 10,000	\$ 12,000	
Telephone	\$ 9,000	\$ 10,000	Landlines - VOIP System
Travel	\$ 20,000	\$ 22,500	Increased Travel Costs
Treasurer's Fees	\$ 102,001	\$ 163,251	3% of tax collections
Utilities - Rental Units	\$ 3,000	\$ 4,000	
Utilities	\$ 45,000	\$ 45,000	
Volunteer Pension Contribution	\$ 75,000	\$ 75,000	
Miscellaneous	\$ 2,000	\$ 2,000	
Total General Services & Admin	\$ 1,436,527	\$ 1,730,945	

Schedule B - Operations Expenditures

	<u>Budget 2023</u>	<u>Budget 2024</u>	<u>Comments</u>
Salary - EMS & Fire Chief	\$ 123,120	\$ 131,760	
Salary - Logistics Chief	\$ 86,848	\$ 93,380	
Salary - Captains	\$ 250,130	\$ 315,149	4 Positions
Salary - Lieutenants	\$ 223,200	\$ 158,000	2 Positions
Salary - Paramedic / Firefighters	\$ 383,100	\$ 538,560	6 Positions
Salary - Engineers	\$ -	\$ 241,000	3 Positions
Salary - Firefighter / EMTs	\$ 420,820	\$ 294,000	4 Positions
Salary - Maintenance	\$ -	\$ 54,375	1 Position
Salary - Part-Time	\$ 165,000	\$ 170,500	
Salary - Unscheduled Overtime	\$ 79,011	\$ 87,440	
Training Pay	\$ 7,500	\$ 5,000	Instructor Expenses
Special Event Pay	\$ 1,500	\$ 1,500	
Volunteer Stipends	\$ 50,000	\$ 40,000	
Housing Stipend	\$ -	\$ 68,900	
Medicare Tax	\$ 25,828	\$ 30,409	
Social Security Tax	\$ 13,330	\$ 13,051	
Retirement Contributions - Employer	\$ 178,411	\$ 223,560	
Colorado FAMLII Premium	\$ 8,016	\$ 9,437	
Health Insurance & Related Benefits	\$ 290,707	\$ 355,008	
Ski Pass Benefit - Employee	\$ 25,000	\$ 30,000	30 Total
Ski Pass Benefit - Volunteers	\$ 20,000	\$ 20,000	20 Total
Dispatch Fees	\$ 51,000	\$ 56,000	
Education & Training	\$ 50,000	\$ 50,000	
EMS Supplies	\$ 35,000	\$ 40,000	
Firefighting Supplies	\$ 15,000	\$ 25,000	
Fuel	\$ 45,000	\$ 45,000	
Hazardous Waste Disposal	\$ 1,600	\$ 2,000	
Meals - Training	\$ 16,800	\$ 16,800	
Medical Direction	\$ 10,000	\$ 10,000	
Protective Equipment	\$ 30,000	\$ 50,000	
Radio & Mobile Computer Equipment	\$ 20,000	\$ 85,000	Additional Radios
Repairs - Equipment	\$ 6,000	\$ 6,000	
Repairs - Vehicles	\$ 40,000	\$ 40,000	
Responder Incentives	\$ 10,000	\$ 10,000	
Station Supplies	\$ 7,500	\$ 9,000	
Service Contracts	\$ 12,700	\$ 18,000	
Telephone - Mobile	\$ 14,000	\$ 14,000	
Tools & Hardware	\$ 2,000	\$ 2,000	
Training Equipment & Supplies	\$ 8,000	\$ 8,000	
Travel	\$ 20,000	\$ 25,000	Increased Travel Costs
Uniforms	\$ 22,500	\$ 30,000	Increased Quantities
Vaccines - Physicals - Wellness	\$ 10,000	\$ 12,000	
Miscellaneous	\$ 2,000	\$ 2,000	
	\$ 2,780,621	\$ 3,436,830	

Schedule C - Capital Expenditures

Budget 2023

Buildings & Land	\$	600,000
Vehicles	\$	320,000
Capital Medical Equipment	\$	36,000
Capital Fire Equipment	\$	-
Capital Equipment (Other)	\$	100,000
Total Capital Expenditures	\$	1,056,000

Item Detail

Capital Purchases have a value of >\$5,000

Buildings & Land

Transfer to Capital Project Fund	\$	600,000
<u>Housing purchase</u>	\$	-
Subtotal Buildings & Land	\$	600,000

Vehicles

New Ambulances	\$	235,000
New Utility Vehicle	\$	85,000
Subtotal Vehicles	\$	320,000

Capital Medical Equipment

LifePak 15	\$	36,000
Subtotal Medical Equipment	\$	36,000

Capital Fire Equipment

N/A	\$	-
Subtotal Fire Equipment	\$	-

Capital Equipment - Other

Satellite Communications Grant	\$	100,000
Subtotal Equipment - Other	\$	100,000

Schedule D - Reserve

Budget 2023 Comments

Annual Expenditures	\$	6,271,423
TABOR Reserve (3%)	\$	188,143
Operating Reserve (30%)	\$	1,881,427
Impact Fee Reserve*	\$	448,768
Additional Capital Reserve	\$	500,000
Down Payment Assistance Fund	\$	180,000
Major Incident Contingency	\$	100,000
Restricted Reserve (Land Purchase)	\$	-
Unrestricted Reserve	\$	41,811
	\$	-
Total Reserve	\$	3,340,148

Schedule E - Lease Purchase

Triplex Lease Purchase

Date Executed	10/22/20
Maturity Date	3/20/34
Interest Rate	2.30%

Amount Financed	\$	730,000.00
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Principal Balance as of Jan 1	\$	588,824.09
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Principal - Current year	\$	48,750.00
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Interest - Current Year	\$	12,876.47
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Total Current Year	\$	61,626.47
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Principal Balance as of Dec 31	\$	540,074.09
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Schedule F - Rent Income and Expenditures

<u>Rental Income</u>		<u>Monthly</u>		<u>Annual (Assumes 10 Months)</u>
819 Teocalli (Triplex 2 Bedroom)	\$	1,470	\$	14,700
821 Teocalli (Triplex 1 Bedroom)	\$	1,120	\$	11,200
823 Teocalli (Triplex 3 Bedroom)	\$	2,020	\$	20,200
10 Ninth St (2 Bedroom)	\$	1,470	\$	14,700
410 Cascadilla Unit A (3 Bedroom)	\$	2,100	\$	21,000
65 Paradise Rd (3 Bedroom)	\$	2,200	\$	22,000
105 Ouray Unit B (3 Bedroom)	\$	2,100	\$	21,000
Total Rental Income	\$	12,480	\$	124,800

<u>Rent Expense</u>		<u>Monthly</u>		<u>Annual</u>
308 Third Street Offices	\$	1,558	\$	18,696
410 Cascadilla Unit A	\$	2,500	\$	30,000
65 Paradise Rd	\$	2,800	\$	33,600
105 Ouray Unit B	\$	2,550	\$	30,600
Total Rent Expense	\$	9,408	\$	112,896

Salary Schedule

2024

Full-Time	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5
Firefighter / EMT	\$ 57,960	\$ 63,480	\$ 69,000	\$ 74,520	\$ 80,040
AEMT / Firefighter	\$ 63,000	\$ 69,000	\$ 75,000	\$ 81,000	\$ 87,000
Engineer	\$ 63,000	\$ 69,000	\$ 75,000	\$ 81,000	\$ 87,000
Paramedic / Exterior FF	\$ 66,360	\$ 72,680	\$ 79,000	\$ 85,320	\$ 91,640
Paramedic / Firefighter	\$ 69,720	\$ 76,360	\$ 83,000	\$ 89,640	\$ 96,280
Fire Lieutenant	\$ 66,360	\$ 72,680	\$ 79,000	\$ 82,950	\$ 91,640
EMS Lieutenant / Exterior FF	\$ 69,720	\$ 76,360	\$ 83,000	\$ 87,150	\$ 96,280
EMS Lieutenant	\$ 71,400	\$ 78,200	\$ 85,000	\$ 89,250	\$ 98,600
Captain	\$ 72,240	\$ 79,120	\$ 86,000	\$ 90,300	\$ 99,760
			\$ -		
Fire Inspector	\$ 60,900	\$ 66,700	\$ 72,500	\$ 78,300	\$ 84,100
Deputy Fire Marshal	\$ 71,400	\$ 78,200	\$ 85,000	\$ 91,800	\$ 98,600
Fire Marshal	\$ 85,260	\$ 93,380	\$ 101,500	\$ 109,620	\$ 117,740
			\$ -		
Chief I	\$ 85,260	\$ 93,380	\$ 101,500	\$ 109,620	\$ 117,740
Chief II	\$ 102,480	\$ 112,240	\$ 122,000	\$ 131,760	\$ 141,520
			\$ -		
Fleet & Facilities Manager	\$ 60,900	\$ 66,700	\$ 72,500	\$ 78,300	\$ 84,100
Executive Assistant	\$ 63,000	\$ 69,000	\$ 75,000	\$ 81,000	\$ 87,000
Chief Executive Officer	\$ 109,200	\$ 119,600	\$ 130,000	\$ 140,400	\$ 150,800
Part-Time	Grade 1	Grade 2	Grade 3		
EMT	\$ 19.00	\$ 21.00	\$ 23.00		
Firefighter	\$ 19.00	\$ 21.00	\$ 23.00		
AEMT	\$ 22.00	\$ 24.00	\$ 26.00		
Firefighter / EMT	\$ 24.00	\$ 26.00	\$ 28.00		
Engineer	\$ 25.00	\$ 27.00	\$ 29.00		
Paramedic (Single Role)	\$ 28.00	\$ 30.00	\$ 32.00		
Paramedic Firefighter	\$ 32.00	\$ 34.00	\$ 36.00		
Captain	\$ 33.00	\$ 35.00	\$ 37.00		

RFFR Survey Comparables 2023			Current Rate	% Change
50th Percentile	% of Statwide	Title		
\$ 69,271	99.6%	Firefighter / EMT	\$ 67,000	2.90%
\$ 74,785	100.3%	Firefighter / EMT-I	\$ 69,500	7.33%
			\$ 69,500	7.33%
\$ 82,884	95.3%	Firefighter / Paramedic	\$ 72,500	8.23%
\$ 82,884	100.1%	Firefighter / Paramedic	\$ 75,700	8.80%
\$ 95,374	82.8%	Lieutenant	\$ 72,500	8.23%
			\$ 75,700	8.80%
			\$ 78,300	7.88%
\$ 98,767	87.1%	Captain	\$ 81,500	5.23%
\$ 78,155	92.8%	Fire Inspector	\$ 68,800	5.10%
\$ 100,096	84.9%	Asst Fire Marshal	\$ 78,300	7.88%
\$ 118,014	86.0%	Fire Marshal	\$ 96,200	5.22%
\$ 117,973	86.0%	Fire Batallion Chief	\$ 94,400	7.00%
\$ 138,453	88.1%	Deputy Chief	\$ 114,000	6.56%
\$ 86,661	83.7%	Fleet Supervisor		
\$ 72,747	103.1%	Executive Admin	\$ 65,625	12.50%
\$ 165,456	78.6%	Fire Chief	\$ 123,500	5.00%

7.12%

Employee Insurance Rates

Deductible (Single)	\$ 5,000.00	\$585
HRA Estimate (Single)	\$ 4,500.00	
Out of Pocket (Single)	\$ 500.00	

Monthly Rates

	<u>Health</u>	<u>Dental</u>	<u>Vision</u>
Employee Only	\$ 585.00	\$ 40.00	\$ 7.00
Employee + Spouse	\$ 1,288.00	\$ 82.00	\$ 13.00
Employee + Child	\$ 1,226.00	\$ 102.00	\$ 14.00
Employee + Children	\$ 1,226.00	\$ 102.00	\$ 14.00
Family	\$ 1,460.00	\$ 138.00	\$ 24.00

Appropriation

General Fund

Operating Expenditures	\$	6,271,423
Emergency TABOR Reserve	\$	188,143
Additional Reserves	\$	3,152,005

Capital Projects Fund

Capital Projects	\$	13,915,000
Multi-Year Land Purchase	\$	208,149

Bond Fund

Bond Principal and Interest	\$	1,679,700
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**RESOLUTION 2023-12-1
TO ADOPT 2024 BUDGET**

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND
AND ADOPTING A BUDGET FOR THE CRESTED BUTTE FIRE PROTECTION
DISTRICT, GUNNISON COUNTY, COLORADO, FOR CALENDAR YEAR 2024

WHEREAS, the Board of Directors of the Crested Butte Fire Protection District has appointed Sean Caffrey, Chief Executive Officer, to prepare and submit a proposed budget of said governing body at the proper time, and;

WHEREAS, Sean Caffrey, Chief Executive Officer, has submitted a proposed budget to this governing body on September 12, 2023, for its consideration, and;

WHEREAS, upon due and proper notice, published in accordance with law, said proposed budget was open for inspection by the public at the Crested Butte Fire Station, 306 Maroon Avenue, Crested Butte, Colorado, a public hearing was held on December 12, 2023, and interested taxpayers were given 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 CRESTED BUTTE FIRE PROTECTION DISTRICT, GUNNISON COUNTY, COLORADO:

1. That the estimated expenditures and revenues for each fund are as follows in the attached budget.
2. That the budget as submitted, amended, and hereinabove summarized by fund, hereby is approved as the budget of the Crested Butte Fire Protection District for the year stated above.
3. That the budget hereby approved and adopted shall be signed by Chris McCann, Chairman, and Eric Tunkey, Secretary, and made part of the public records of the Crested Butte Fire Protection District.

ADOPTED, this 12th day of December, 2023.



SEAL:

CRESTED BUTTE FIRE PROTECTION DISTRICT

By: _____

Chris McCann, Chairman

Attest: _____

W. Eric Tunkey, Secretary

**RESOLUTION 2023 -12 - 2
TO APPROPRIATE SUMS OF MONEY**

A RESOLUTION SUMMARIZING SUMS OF MONEY TO THE VARIOUS FUNDS, IN THE AMOUNTS AND FOR THE PURPOSES AS SET FORTH BELOW, FOR THE CRESTED BUTTE FIRE PROTECTION DISTRICT, GUNNISON COUNTY, COLORADO, FOR THE 2024 BUDGET YEAR.

WHEREAS, the Board of Directors of the Crested Butte Fire Protection District has adopted the annual budget in accordance with Local Government Budget Law on December 12, 2023, and;

WHEREAS, the Crested Butte Fire Protection District has made provisions therein for revenues in the amount equal to or greater than the proposed expenditures as set forth in said budget, and;

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues 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 CRESTED BUTTE FIRE PROTECTION DISTRICT, GUNNISON COUNTY, COLORADO:

That the following sums of money are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated:

General Fund

General Fund Annual Expenditures:	\$6,273,753
Emergency TABOR Reserves:	\$188,213
Other Reserves:	\$3,144,239

Capital Projects Fund

Capital Projects:	\$13,915,000
Multi-Year Land Purchase:	\$208,149

Bond Fund

Principal & Interest	\$1,679,700
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ADOPTED, this 12th day of December, 2023.

CRESTED BUTTE FIRE PROTECTION DISTRICT

By: 
Chris McCann, Chairman

Attest: 
W. Eric Tunkey, Secretary



RESOLUTION NO. 2024-1-2 TO SET MILL LEVIES

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2023, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE CRESTED BUTTE FIRE PROTECTION DISTRICT, GUNNISON COUNTY, COLORADO, FOR THE 2024 BUDGET YEAR.

WHEREAS, the Board of Directors of the Crested Butte Fire Protection District has adopted the annual budget in accordance with Local Government Budget Law on December 12, 2023, and;

WHEREAS, the amount of money necessary to balance the budget for the General Fund is \$5,297,566, and;

WHEREAS, the amount of money necessary to balance the budget for the Bond Fund is \$1,679,700, and;

WHEREAS, the amount of money necessary to recover abatements is \$14,149 and;

WHEREAS, the 2023 valuation for assessment of the Crested Butte Fire Protection District as certified by the Gunnison County Assessor is \$656,777,350.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE CRESTED BUTTE FIRE PROTECTION DISTRICT, GUNNISON COUNTY, COLORADO:

1. That for the purposes of meeting all expenditures within the General Fund of the Crested Butte Fire Protection District during the 2024 budget year, there is hereby levied a tax of 10.079 mills, offset by a temporary tax credit of 2.013 mills resulting in a net effective mill levy of 8.066 mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the tax year 2023.

2. That for the purposes of meeting all expenditures within the Bond Fund of the Crested Butte Fire Protection District during the 2024 budget year, there is hereby levied a tax of 2.557 mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the tax year 2023.

3. That for the purposes of recovering abatements during the 2024 budget year, there is hereby levied a tax of 0.022 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the tax year 2023.

3. That the Treasurer is hereby authorized and directed to immediately certify to the County Commissioners of Gunnison County, Colorado, the mill levies set for the Crested Butte Fire Protection District as hereinabove determined and set.

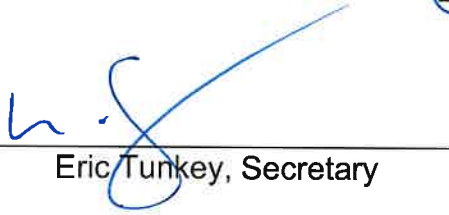
(Signatures Next page)

ADOPTED, this 9th day of January, 2024.



Chris McCann, Chairman

Attest:



Eric Tunkey, Secretary

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

To: County Commissioners of Gunnison County, Colorado

The Board of Directors of the Crested Butte Fire Protection District hereby certifies the following mill levies to be extended upon the NET assessed valuation of \$656,777,350

Submitted this date: January 10, 2024


For Budget Year: 2024

PURPOSE	LEVY	REVENUE
General Operating Expenses	10.079 mills	\$6,619,659
1. Minus: Temporary Tax Credit	(2.013 mills)	(\$1,322,093)
2. Subtotal for General Operating	8.066 mills	\$5,297,566
3. General Obligation Bonds & Interest	2.557 mills	\$1,679,700
4. Contractual Obligations	0.000 mills	\$0
5. Capital Expenditures	0.000 mills	\$0
6. Refunds / Abatements:	0.022 mills	\$14,149
Total	10.645 mills	\$6,991,415

IN WITNESS THEREOF, I have hereunto set my hand and affixed the seal of the Crested Butte Fire Protection District, Gunnison County Colorado, this 9th day of January, 2024.



Chris McCann, Chairman

Attest: 
Eric Tunkey, Secretary

Contact Person: Sean M. Caffrey

Daytime Phone: 970-349-5333 x1

Signed: 

Title: Chief Executive Officer