

CRESTED BUTTE FIRE PROTECTION DISTRICT

2025 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 \$4,342,214 for 2025. 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 11 volunteer members. Major expenses for 2024 will be the expenditure of general obligation bond funds for the new emergency services campus estimated at up to \$20.6M. Routine capital expenditures for 2024 will include a command vehicle replacement, some capital medical equipment as well as investments in the emergency services campus project and member housing.

Subsequent to the biennial valuation conducted in June of 2022, the assessed valuation of the District is \$661,779,710 for tax year 2024 to be collected in 2025. 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 2.537 mills in 2025. The district intends to levy a general fund ad valorem tax of 10.079 mills in conjunction with a temporary tax credit of 1.00 mills that will yield a total effective rate, including abatement recovery and bond levy, of 11.623 mills. This will increase the overall tax rate by 0.978 mills from the 2024 level of 10.645 mills. This rate will provide the District \$6,013,281 in general fund property tax revenues for 2025. The district projects \$787,000 in other anticipated revenue and enters 2025 with an estimated general fund balance of slightly over \$4.3M.

Total expenditures in 2024, inclusive of construction supported by bond funds and bond repayment will be \$20,663,831. General fund expenditures including capital purchases will be \$6,698,713. Ongoing District reserves will include a 33% 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 \$4,434,908. A separate reserve account with a balance of \$1,743,227 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, reserves for a large vehicle purchase in 2026, modern equipment and ongoing work on the new headquarters campus will be the priorities for 2025.

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

	2025		2024	
Assessed Valuation	\$661,290,800		\$656,777,350	
	<u>Tax Revenue</u>	<u>Mill Levy</u>	<u>Tax Revenue</u>	<u>Mill Levy</u>
Maximum General Fund Levy	\$3,490,954	5.279	\$3,467,128	5.279
<u>Allowed TABOR Base</u>	N/A	N/A	N/A	N/A
<u>Ballot Authorizations:</u>				
1998 Ballot Authorization	529,033	0.800	525,422	0.800
2002 Ballot Authorization	330,645	0.500	328,389	0.500
2017 Ballot Authorization	<u>2,314,518</u>	<u>3.500</u>	<u>2,298,721</u>	<u>3.500</u>
<u>Maximum General Fund</u>	6,665,150	10.079	6,619,659	10.079
<u>Temporary Tax Credit</u>	(\$661,291)	(1.000)	(\$1,322,093)	(2.013)
Effective General Fund Levy	6,003,859	9.079	5,297,566	8.066
Bond Fund	1,678,700	2.539	1,679,700	2.557
Total Mill Levy	\$7,682,559	11.618	\$6,977,266	10.623
Abatements	4,983	0.008	14,149	0.022
TOTAL LEVY	\$ 7,687,542	11.625	\$ 6,991,415	10.645

CRESTED BUTTE FIRE PROTECTION DISTRICT
Budget 2025

	ACTUAL <u>2023</u>	BUDGET <u>2024</u>	ESTIMATED <u>2024</u>	BUDGET <u>2025</u>
Beginning Fund Balance	\$ 3,079,642	\$ 3,215,480	\$ 3,215,480	\$ 4,754,703
Revenue				
General Property Tax	\$ 3,365,010	\$ 5,385,331	\$ 5,658,690	\$ 6,008,842
Specific Ownership Tax	\$ 197,195	\$ 130,000	\$ 253,136	\$ 130,000
Intergovernmental Revenue	\$ 47,041	\$ 25,000	\$ 42,342	\$ 25,000
EMS Service Fees	\$ 344,235	\$ 325,000	\$ 342,085	\$ 325,000
Plan Review / Inspection Fees	\$ 377,137	\$ 150,000	\$ 401,865	\$ 150,000
Training Fees	\$ 15,500	\$ -	\$ 175	\$ -
Special Event Fees	\$ 96,739	\$ -	\$ 17,510	\$ -
Rental Income	\$ 99,350	\$ 124,800	\$ 112,031	\$ 80,000
Impact Fees	\$ 26,135	\$ 25,000	\$ 20,963	\$ 25,000
Interest Income	\$ 188,147	\$ 50,000	\$ 220,892	\$ 50,000
Grants	\$ 2,500	\$ 300,000	\$ 126,157	\$ -
Contributions & Donations	\$ 2,012	\$ -	\$ -	\$ -
Sale of Assets	\$ 6,300	\$ 2,000	\$ 8,800	\$ 2,000
Debt Proceeds				
Vendor Refunds	\$ 13,560	\$ -	\$ -	\$ -
Miscellaneous	\$ 55,348	\$ -	\$ -	\$ -
Total Operating Revenue	\$ 4,836,209	\$ 6,517,131	\$ 7,204,646	\$ 6,795,842
Total Available Revenue	\$ 7,915,851	\$ 9,732,611	\$ 10,420,126	\$ 11,550,545
Expenditures				
General Services	\$ 1,345,677	\$ 1,730,945	\$ 1,530,945	\$ 1,836,173
Operations	\$ 2,779,247	\$ 3,436,830	\$ 3,236,830	\$ 3,599,759
Subtotal Operating Expenditures	\$ 4,124,924	\$ 5,167,775	\$ 4,767,775	\$ 5,435,932
Revenue Above Operating Expenditures	\$ 711,285	\$ 1,349,356	\$ 2,436,871	\$ 1,359,910
Capital Purchases	\$ 473,770	\$ 1,056,000	\$ 850,000	\$ 1,215,000
Total Capital Expenditures	\$ 473,770	\$ 1,056,000	\$ 850,000	\$ 1,215,000
Multi-Year & Lease Purchase Principal	\$ 101,677	\$ 47,648	\$ 47,648	\$ 47,648
Total Debt Principal	\$ 101,677	\$ 47,648	\$ 47,648	\$ 47,648
Total Annual Expenditures	\$ 4,700,371	\$ 6,271,423	\$ 5,665,423	\$ 6,698,580
Reserves				
TABOR Reserve (3%)	\$ 142,119	\$ 188,143	\$ 188,143	\$ 200,957
Operating Reserve (33%)	\$ 1,421,189	\$ 1,881,427	\$ 1,881,427	\$ 2,210,531
Impact Fee Reserve	\$ 426,910	\$ 453,045	\$ 453,045	\$ 474,008
Additional Capital Reserve	\$ 200,000	\$ 500,000	\$ 500,000	\$ 1,500,000
Down Payment Assistance Fund	\$ 120,000	\$ 180,000	\$ 180,000	\$ 200,000
Major Incident Contingency	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Unrestricted Reserve	\$ 805,262	\$ 158,573	\$ 1,452,088	\$ 166,469
Ending Fund Balance	\$ 3,215,480	\$ 3,461,188	\$ 4,754,703	\$ 4,851,965

General Obligation Bond Fund

General Obligation Bonds

Date Executed 1/15/22
Maturity Date 1/15/47

Amount Financed	\$	25,315,000
Bond Premium	\$	4,000,000
Total Funds Available	\$	<u>29,315,000</u>

Principal Balance as of Jan 1 \$ 23,275,000

Principal - Current year \$ 675,000

Interest - Current Year \$ 1,003,700

Total Current Year \$ 1,678,700

Principal Balance as of Dec 31 \$ 22,600,000

Schedule A - General Services / Administration Expenditures

	<u>Budget 2024</u>	<u>Budget 2025</u>	<u>Comments</u>
Salaries - Administration	\$ 200,400	\$ 212,976	
Salaries - Fire Prevention	\$ 345,740	\$ 342,860	
Salary - Temporary Employees	\$ 6,900	\$ 5,000	
Payroll Processing Fees	\$ 6,000	\$ 6,000	
Housing Stipend	\$ 29,900	\$ 29,900	
Medicare Tax	\$ 8,019	\$ 8,132	
Social Security Tax	\$ 6,186	\$ 6,186	Temporary & PT Employees
Colorado FAMLII Premium	\$ 2,489	\$ 2,524	
Retirement Contributions - Employer	\$ 50,123	\$ 53,677	
Health Insurance & Related Benefits	\$ 96,730	\$ 107,199	
EAP Program Fees	\$ 3,500	\$ 3,500	
Workers Compensation	\$ 45,000	\$ 55,000	Premium Increase
Ski Pass Benefit - Employee	\$ 6,000	\$ 6,000	
Health Reimbursement	\$ 131,435	\$ 153,581	35% of Health Ins Premiums
Advertising	\$ 5,000	\$ 5,000	
Accounting & Audit Services	\$ 8,000	\$ 22,500	Potential New Auditor
Ambulance Billing Fees	\$ 19,500	\$ 19,500	6% of Collected EMS Billing
Bank Charges	\$ 5,000	\$ 5,000	Increased Credit Card Payments
Board Expenses	\$ 4,000	\$ 16,000	Off Site Strategic Planning
Board Stipends	\$ 7,000	\$ 7,000	Meeting Stipends
Debt Service	\$ 12,876	\$ 12,876	Triplex
Down Payment Assistance Fund	\$ 1,500	\$ 1,500	Service Fee
Dues and Subscriptions	\$ 8,000	\$ 8,000	
Education & Training - Admin	\$ 15,000	\$ 15,000	
Elections	\$ -	\$ 25,000	Regular Election
Fire Prevention & Life Safety	\$ 15,000	\$ 15,000	Major Project Plan Reviews
Insurance - General	\$ 45,000	\$ 45,000	
IT Services	\$ 60,000	\$ 60,000	
Legal and Professional	\$ 50,000	\$ 50,000	
Banquets & Meals	\$ 26,000	\$ 26,000	
Office Supplies & Equipment	\$ 16,000	\$ 30,000	Add'l Equipment for new station
Postage & Shipping	\$ 3,000	\$ 3,000	
Rent	\$ 82,296	\$ 75,596	See Schedule F - Rent
Repairs - Building	\$ 40,000	\$ 40,000	
Repairs - Rental Units	\$ 5,000	\$ 5,000	
Snow Removal	\$ 12,000	\$ 12,000	
Telecommunications	\$ 10,000	\$ 10,000	Landlines - VOIP System
Travel	\$ 22,500	\$ 22,500	
Treasurer's Fees	\$ 163,251	\$ 184,165	3% of tax collections
Utilities - Rental Units	\$ 4,000	\$ 6,000	
Utilities	\$ 45,000	\$ 45,000	
Volunteer Pension Contribution	\$ 75,000	\$ 75,000	
Miscellaneous	\$ 2,000	\$ 2,000	
Total General Services & Admin	\$ 1,700,345	\$ 1,836,173	

Schedule B - Operations Expenditures

	<u>Budget 2024</u>	<u>Budget 2025</u>	<u>Comments</u>
Salary - EMS & Fire Chief	\$ 131,760	\$ 140,400	
Salary - Logistics Chief	\$ 93,380	\$ 97,520	
Salary - Captains	\$ 315,149	\$ 346,776	4 Positions
Salary - Lieutenants	\$ 158,000	\$ 168,000	2 Positions
Salary - Paramedic / Firefighters	\$ 538,560	\$ 550,040	6 Positions
Salary - Engineers	\$ 241,000	\$ 254,860	3 Positions
Salary - Firefighter / EMTs	\$ 420,820	\$ 229,620	4 Positions
Salary - Maintenance	\$ 54,375	\$ 76,500	1 Position
Salary - Part-Time	\$ 170,500	\$ 217,000	Increased Part-Time hours
Salary - Unscheduled Overtime	\$ 87,440	\$ 94,515	
Training Pay	\$ 5,000	\$ 5,000	Instructor Expenses
Special Event Pay	\$ 1,500	\$ 1,500	
Volunteer Stipends	\$ 40,000	\$ 36,000	Decreased volunteers
Housing Stipend	\$ 68,900	\$ 76,700	
Medicare Tax	\$ 30,409	\$ 31,570	
Social Security Tax	\$ 13,051	\$ 15,934	
Retirement Contributions - Employer	\$ 223,560	\$ 242,323	
Colorado FAMLPI Premium	\$ 9,437	\$ 9,798	
Health Insurance & Related Benefits	\$ 355,008	\$ 408,703	
Ski Pass Benefit - Employee	\$ 30,000	\$ 32,000	32 Total
Ski Pass Benefit - Volunteers	\$ 20,000	\$ 15,000	15 Total
Dispatch Fees	\$ 56,000	\$ 65,000	
Education & Training	\$ 50,000	\$ 45,000	Reduced based on history
EMS Supplies	\$ 40,000	\$ 40,000	
Firefighting Supplies	\$ 25,000	\$ 50,000	Hose replacement
Fuel	\$ 45,000	\$ 45,000	
Hazardous Waste Disposal	\$ 2,000	\$ 2,000	
Meals - Training	\$ 16,800	\$ 10,000	Reduced Evening Training
Medical Direction	\$ 10,000	\$ 10,000	
Protective Equipment	\$ 50,000	\$ 40,000	
Radio & Mobile Computer Equipment	\$ 85,000	\$ 25,000	Most radios purchased in 2024
Repairs - Equipment	\$ 6,000	\$ 20,000	Equipment Testing Added
Repairs - Vehicles	\$ 40,000	\$ 40,000	
Responder Incentives	\$ 10,000	\$ 10,000	
Station Supplies	\$ 9,000	\$ 9,000	
Service Contracts	\$ 18,000	\$ 18,000	
Telephone - Mobile	\$ 14,000	\$ 14,000	
Tools & Hardware	\$ 2,000	\$ 2,000	
Training Equipment & Supplies	\$ 8,000	\$ 8,000	
Travel	\$ 25,000	\$ 25,000	
Uniforms	\$ 30,000	\$ 30,000	
Vaccines - Physicals - Wellness	\$ 12,000	\$ 40,000	New Program Rollout
Miscellaneous	\$ 2,000	\$ 2,000	
	\$ 3,563,649	\$ 3,599,759	

Schedule C - Capital Expenditures

Budget 2025

Buildings & Land	\$	1,100,000
Vehicles	\$	95,000
Capital Medical Equipment	\$	20,000
Capital Fire Equipment	\$	-
Capital Equipment (Other)	\$	-
Total Capital Expenditures	\$	1,215,000

Item Detail

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

Buildings & Land

Transfer to Capital Project Fund	\$	700,000
<u>Housing purchase</u>	<u>\$</u>	<u>400,000</u>
Subtotal Buildings & Land	\$	1,100,000

Vehicles

D-10 Replacement	\$	95,000
N/A	\$	-
Subtotal Vehicles	\$	95,000

Capital Medical Equipment

<u>Lucas Device</u>	<u>\$</u>	<u>20,000</u>
Subtotal Medical Equipment	\$	20,000

Capital Fire Equipment

<u>N/A</u>	<u>\$</u>	<u>-</u>
Subtotal Fire Equipment	\$	-

Capital Equipment - Other

<u>N/A</u>	<u>\$</u>	<u>-</u>
Subtotal Equipment - Other	\$	-

Schedule D - Reserve

Budget 2023 Comments

Annual Expenditures	\$	6,698,580
TABOR Reserve (3%)	\$	200,957
Operating Reserve (33%)	\$	2,210,531
Impact Fee Reserve*	\$	474,008
Additional Capital Reserve	\$	1,150,000
Down Payment Assistance Fund	\$	200,000
Major Incident Contingency	\$	100,000
Restricted Reserve (Land Purchase)	\$	-
Unrestricted Reserve	\$	166,469
	\$	-
Total Reserve	\$	4,501,965

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)	\$	1,450	\$ 14,500
821 Teocalli (Triplex 1 Bedroom)	\$	1,100	\$ 11,000
823 Teocalli (Triplex 3 Bedroom)	\$	1,900	\$ 19,000
10 Ninth St (2 Bedroom)	\$	1,450	\$ 14,500
410 Cascadilla Unit A (3 Bedroom)	\$	2,100	\$ 21,000
Total Rental Income	\$	8,000	\$ 80,000

<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	\$	2,950	\$ 5,900
Contingency for New Hire	\$	3,500	\$ 21,000
Total Rent Expense	\$	10,508	\$ 75,596

Salary Schedule

2025

Full-Time	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5
Firefighter / EMT	\$ 59,220	\$ 64,860	\$ 70,500	\$ 76,140	\$ 81,780
AEMT / Firefighter	\$ 64,260	\$ 70,380	\$ 76,500	\$ 82,620	\$ 88,740
Engineer	\$ 64,260	\$ 70,380	\$ 76,500	\$ 82,620	\$ 88,740
Paramedic / Exterior FF	\$ 67,620	\$ 74,060	\$ 80,500	\$ 86,940	\$ 93,380
Paramedic / Firefighter	\$ 70,980	\$ 77,740	\$ 84,500	\$ 91,260	\$ 98,020
Lieutenant	\$ 69,720	\$ 76,360	\$ 83,000	\$ 87,980	\$ 92,960
Captain	\$ 75,600	\$ 82,800	\$ 90,000	\$ 95,400	\$ 100,800
			\$ -		
Fire Inspector	\$ 64,260	\$ 70,380	\$ 76,500	\$ 82,620	\$ 88,740
Deputy Fire Marshal	\$ 73,080	\$ 80,040	\$ 87,000	\$ 93,960	\$ 100,920
Fire Marshal	\$ 89,040	\$ 97,520	\$ 106,000	\$ 114,480	\$ 122,960
			\$ -		
Chief I	\$ 89,040	\$ 97,520	\$ 106,000	\$ 114,480	\$ 122,960
Chief II	\$ 109,200	\$ 119,600	\$ 130,000	\$ 140,400	\$ 150,800
			\$ -		
Fleet & Facilities Manager	\$ 64,260	\$ 70,380	\$ 76,500	\$ 82,620	\$ 88,740
Executive Assistant	\$ 64,260	\$ 70,380	\$ 76,500	\$ 82,620	\$ 88,740
Chief Executive Officer	\$ 114,240	\$ 125,120	\$ 136,000	\$ 146,880	\$ 157,760

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
Wildland Firefighter (Temp)	\$ 24.00	\$ 27.00	\$ 30.00
Engineer	\$ 25.00	\$ 27.00	\$ 29.00
Paramedic (Single Role)	\$ 31.00	\$ 33.00	\$ 35.00
Paramedic Firefighter	\$ 34.00	\$ 36.00	\$ 38.00
Captain	\$ 35.00	\$ 37.00	\$ 39.00

Salary Comparables 24			Current Rate	% Change
Average	% of Statwide	Title		
\$ 76,094	92.6%	Firefighter / EMT	\$ 69,000	2.13%
NA		Firefighter / EMT-I	\$ 75,000	1.96%
\$ 85,200	89.8%	Fire Equipment Enginee	\$ 75,000	1.96%
\$ 75,562	106.5%	Paramedic	\$ 79,000	1.86%
\$ 88,827	95.1%	Firefighter / Paramedic	\$ 83,000	1.78%
\$ 103,763	80.0%	Fire Lieutenant	\$ 79,000	4.82%
\$ 114,800	78.4%	Fire Captain	\$ 86,000	4.44%
			\$ -	
\$ 82,493	92.7%	Fire Inspector	\$ 72,500	5.23%
\$ 102,357	85.0%	Asst Fire Marshal	\$ 85,000	2.30%
\$ 122,097	86.8%	Fire Marshal	\$ 101,500	4.25%
			\$ -	
\$ 126,127	84.0%	Fire Batallion Chief	\$ 101,500	4.25%
\$ 160,659	80.9%	Deputy Chief	\$ 122,000	6.15%
			\$ -	
\$ 98,707	77.5%	Fleet Supervisor	\$ 72,500	5.23%
\$ 75,906	100.8%	Executive Admin	\$ 74,000	3.27%
\$ 185,162	73.4%	Fire Chief	\$ 130,000	4.41%

Bonus Amounts		3.60%
Critical Care Paramedic	\$ 2,000	
DFPC Aerial Operator	\$ 1,000	
Instructor (Engineer & Paramedic)	\$ 2,000	
NWCG ICT 4 or 5	\$ 1,000	
NWCG Engine Boss	\$ 3,000	
EMT (Fire Prevention)	\$ 2,000	
Paramedic (Lieutenants & Captains)	\$ 2,000	
Firefighter II (Fire Prevention)	\$ 1,000	
DO - Pumper (Fire Prevention)	\$ 1,000	

Employee Insurance Rates

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

Monthly Rates

	<u>Health</u>	<u>Dental</u>	<u>Vision</u>
Employee Only	\$ 664.00	\$ 42.00	\$ 7.00
Employee + Spouse	\$ 1,462.00	\$ 85.00	\$ 13.00
Employee + Child	\$ 1,392.00	\$106.00	\$ 14.00
Employee + Children	\$ 1,392.00	\$106.00	\$ 14.00
Family	\$ 1,657.00	\$144.00	\$ 24.00

**RESOLUTION 2024-11-1
TO ADOPT 2025 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 2025

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 10, 2024, 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 November 12, 2024, 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 November 2024.



SEAL:

CRESTED BUTTE FIRE PROTECTION DISTRICT

By: 
Chris McCann, Chairman

Attest:


W. Eric Tunkey, Secretary

RESOLUTION NO. 2024-12-1 TO SET MILL LEVIES

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2024, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE CRESTED BUTTE FIRE PROTECTION DISTRICT, GUNNISON COUNTY, COLORADO, FOR THE 2025 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 November 12, 2024, and;

WHEREAS, the amount of money necessary to balance the budget for the General Fund is \$6,003,859, and;

WHEREAS, the amount of money necessary to balance the budget for the Bond Fund is \$1,678,700, and;

WHEREAS, the amount of money necessary to recover abatements is \$4,983 and;

WHEREAS, the 2024 valuation for assessment of the Crested Butte Fire Protection District as certified by the Gunnison County Assessor is \$661,290,800

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 1.000 mills resulting in a net effective mill levy of 9.079 mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the tax year 2024.

2. That for the purposes of meeting all expenditures within the Bond Fund of the Crested Butte Fire Protection District during the 2025 budget year, there is hereby levied a tax of 2.539 mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the tax year 2024.

3. That for the purposes of recovering abatements during the 2025 budget year, there is hereby levied a tax of 0.008 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the tax year 2024.

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.

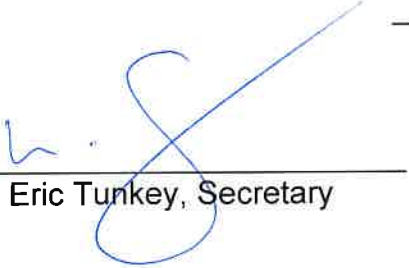
(Signatures Next page)

ADOPTED, this 10th day of December, 2024.



Chris McCann, Chairman

Attest:



Eric Tunkey, Secretary

**RESOLUTION 2024-12 - 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 2025 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 November 12, 2024, 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:	\$6,698,580
Emergency TABOR Reserves:	\$200,957
Other Reserves:	\$4,484,539

Capital Projects Fund

Capital Projects:	\$20,300,000
Multi-Year Land Purchase:	\$363,831

Bond Fund

Principal & Interest	\$1,678,700
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ADOPTED, this 10th day of December, 2024.

SEAL:



CRESTED BUTTE FIRE PROTECTION DISTRICT

By:

Chris McCann, Chairman

Attest:

W. Eric Tunkey, Secretary