

CRESTED BUTTE FIRE PROTECTION DISTRICT

2026 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 remain strong; however, this activity may be slowing somewhat in the current high-cost real estate 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 \$5,306,700 for 2026. The District will soon employ 18 full-time response personnel across three shifts. Additionally, there are 2 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 the Chief of Staff. Supporting the response force are 16 part-time and 11 volunteer members. Major expenses for 2026 will be the purchase of new "quint" type apparatus capable of performing both fire engine and ladder truck functions for \$1.8M. General obligation bond expenditures for the new emergency services campus are also anticipated at \$3.6M to close out that project and up to \$1.2M in member housing construction.

Subsequent to the biennial valuation conducted in June of 2024, the assessed valuation of the District is \$675,482,820 for tax year 2025 to be collected in 2026. 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 will require 2.490 mills for payments in 2026. The district intends to levy a general fund ad valorem tax of 10.079 mills in conjunction with a temporary tax credit of 1.50 mills that will yield a total effective rate, including abatement recovery and bond levy, of 11.087 mills. This will decrease the overall tax rate by 0.538 mills from the 2025 level of 10.625 mills. This rate will provide the District \$5,807,686 in general fund property tax revenues for 2026. The district projects \$1,029,050 in other anticipated revenue and enters 2026 with an estimated general fund balance of slightly over \$7.3M.

Total expenditures in 2026, inclusive of construction supported by bond funds and bond repayment will be \$18,013,462. General fund expenditures including capital purchases will be \$9,794,625. Ongoing District reserves will include a 31% 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 \$4,390,244. A separate reserve account with a balance of \$1,501,000 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 future vehicle purchases, member housing, modern equipment and closeout of the new headquarters campus will be the priorities for 2026.

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

	2026		2025	
Assessed Valuation	\$675,482,820		\$661,290,800	
	<u>Tax Revenue</u>	<u>Mill Levy</u>	<u>Tax Revenue</u>	<u>Mill Levy</u>
Maximum General Fund Levy	\$3,565,874	5.279	\$3,490,954	5.279
<u>Allowed TABOR Base</u>	N/A	N/A	N/A	N/A
<u>Ballot Authorizations:</u>				
1998 Ballot Authorization	540,386	0.800	529,033	0.800
2002 Ballot Authorization	337,741	0.500	330,645	0.500
2017 Ballot Authorization	<u>2,364,190</u>	<u>3.500</u>	<u>2,314,518</u>	<u>3.500</u>
<u>Maximum General Fund</u>	6,808,191	10.079	6,665,150	10.079
<u>Temporary Tax Credit</u>	(\$1,013,224)	(1.500)	(\$661,291)	(1.000)
Effective General Fund Levy	5,794,967	8.579	6,003,859	9.079
Bond Fund	1,681,700	2.490	1,678,700	2.539
Total Mill Levy	\$7,476,667	11.069	\$7,682,559	11.618
Abatements	12,719	0.019	4,983	0.008
TOTAL LEVY	\$ 7,489,386	11.087	\$ 7,687,542	11.625

CRESTED BUTTE FIRE PROTECTION DISTRICT
Budget 2026

	ACTUAL <u>2024</u>	BUDGET <u>2025</u>	ESTIMATED <u>2025</u>	BUDGET <u>2026</u>
Beginning Fund Balance	\$ 3,215,480	\$ 4,934,627	\$ 4,934,627	\$ 7,348,133
Revenue				
General Property Tax	\$ 5,658,681	\$ 6,008,842	\$ 5,950,000	\$ 5,807,686
Specific Ownership Tax	\$ 275,926	\$ 130,000	\$ 267,849	\$ 150,000
Intergovernmental Revenue	\$ 42,343	\$ 25,000	\$ 36,000	\$ 25,000
EMS Service Fees	\$ 337,150	\$ 325,000	\$ 325,000	\$ 340,000
Plan Review / Inspection Fees	\$ 420,815	\$ 150,000	\$ 370,000	\$ 150,000
Training Fees	\$ 175	\$ -	\$ 9,860	\$ -
Special Event Fees	\$ 120,838	\$ -	\$ 187,000	\$ -
Rental Income	\$ 112,032	\$ 80,000	\$ 80,000	\$ 102,050
Impact Fees	\$ 20,963	\$ 25,000	\$ 114,000	\$ 25,000
Interest Income	\$ 240,225	\$ 50,000	\$ 235,000	\$ 75,000
Grants	\$ 133,657	\$ -	\$ -	\$ 160,000
Contributions & Donations	\$ 33,300	\$ -	\$ -	\$ -
Sale of Assets	\$ 8,800	\$ 2,000	\$ 2,000	\$ 2,000
Debt Proceeds			\$ 1,500,000	
Vehicle Service Fees	\$ -	\$ -	\$ 7,897	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total Operating Revenue	\$ 7,404,905	\$ 6,795,842	\$ 9,084,606	\$ 6,836,736
Total Available Revenue	\$ 10,620,385	\$ 11,730,469	\$ 14,019,233	\$ 14,184,869
Expenditures				
General Services	\$ 1,556,141	\$ 1,848,692	\$ 1,748,693	\$ 2,115,911
Operations	\$ 3,188,143	\$ 3,599,759	\$ 3,499,759	\$ 4,529,960
Subtotal Operating Expenditures	\$ 4,744,284	\$ 5,448,451	\$ 5,248,452	\$ 6,645,870
Revenue Above Operating Expenditures	\$ 2,660,621	\$ 1,347,391	\$ 3,836,154	\$ 28,866
Capital Purchases	\$ 879,848	\$ 1,215,000	\$ 1,375,000	\$ 2,977,385
Total Capital Expenditures	\$ 879,848	\$ 1,215,000	\$ 1,375,000	\$ 2,977,385
Multi-Year & Lease Purchase Principal	\$ 61,626	\$ 47,648	\$ 47,648	\$ 171,370
Total Debt Principal	\$ 61,626	\$ 47,648	\$ 47,648	\$ 171,370
Total Annual Expenditures	\$ 5,685,758	\$ 6,711,099	\$ 6,671,100	\$ 9,794,625
Reserves				
TABOR Reserve (3%)	\$ 142,119	\$ 201,333	\$ 201,333	\$ 293,839
Operating Reserve (31%)	\$ 1,421,189	\$ 2,214,663	\$ 2,214,663	\$ 3,036,334
Impact Fee Reserve	\$ 447,873	\$ 468,836	\$ 83,452	\$ 197,452
Additional Capital Reserve	\$ 200,000	\$ 1,500,000	\$ -	\$ 425,000
Down Payment Assistance Fund	\$ 120,000	\$ 200,000	\$ 150,000	\$ 200,000
Major Incident Contingency	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Unrestricted Reserve	\$ 2,503,446	\$ 334,538	\$ 4,598,685	\$ 137,620
Ending Fund Balance	\$ 4,934,627	\$ 5,019,370	\$ 7,348,133	\$ 4,390,244

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	\$	20,274,124
Principal - Current year	\$	705,000
Interest - Current Year	\$	976,700
Total Current Year	\$	<u>1,681,700</u>
Principal Balance as of Dec 31	\$	19,569,124

Capital Project Bond Expenditures

Budget 2026

Proceeds

PFM Managed Assets Acct	\$	4,000,000
Capital Projects Checking	\$	200,000
Transfer from General Fund	\$	800,000
Interest	\$	-
Bond Arbitrage Reserve	\$	1,265,000
Spann Purchase Reserve	\$	1,501,000
Total Proceeds Available	\$	7,766,000

Land Acquisition	\$	287,138
Construction	\$	4,800,000
Bond Arbitrage Payment	\$	1,450,000
Total Capital Expenditures	\$	6,537,138

Item Detail

Land Acquisition

Spann Parcels 2026 Payments	\$	287,138
Subtotal Buildings & Land	\$	287,138

Soft Costs

Bond Arbitrage Rebate	\$	1,450,000
Subtotal Soft Costs	\$	1,450,000

Hard Construction Costs

Sitework / Fire HQ / SAR	\$	3,600,000
Housing & Other Construction	\$	1,200,000
Subtotal Hard Construction Costs	\$	4,800,000

Remaining Balance \$ **15,000**

Remaining Balance Land Reserve \$ **1,213,863**

Schedule A - General Services / Administration Expenditures

	<u>Budget 2025</u>	<u>Budget 2026</u>	<u>Comments</u>
Salaries - Administration	\$ 223,856	\$ 278,180	
Salaries - Fire Prevention	\$ 342,860	\$ 404,361	
Salary - Temporary Employees	\$ 5,000	\$ 5,000	
Payroll Processing Fees	\$ 6,000	\$ 8,000	Increases with payroll costs
Housing Stipend	\$ 29,900	\$ 29,900	
Medicare Tax	\$ 8,290	\$ 9,969	
Social Security Tax	\$ 6,186	\$ 3,863	Temporary & PT Employees
Colorado FAMLII Premium	\$ 2,573	\$ 3,094	
Retirement Contributions - Employer	\$ 55,026	\$ 73,175	
Health Insurance & Related Benefits	\$ 107,283	\$ 112,509	
EAP Program Fees	\$ 3,500	\$ 3,500	
Workers Compensation	\$ 55,000	\$ 55,000	
Ski Pass Benefit - Employee	\$ 6,000	\$ 6,000	
Health Reimbursement	\$ 153,581	\$ 174,695	30% of Health Ins Premiums
Advertising	\$ 5,000	\$ 5,000	
Accounting & Audit Services	\$ 22,500	\$ 22,500	
Ambulance Billing Fees	\$ 19,500	\$ 20,400	6% of Collected EMS Billing
Bank Charges	\$ 5,000	\$ 10,000	Increased Credit Card Payments
Board Expenses	\$ 16,000	\$ 3,000	Off Year for Strategic Planning
Board Stipends	\$ 7,000	\$ 7,000	Meeting Stipends
Debt Service	\$ 12,876	\$ 80,433	Triplex & Quint
Down Payment Assistance Fund	\$ 1,500	\$ 1,500	Service Fee
Dues and Subscriptions	\$ 8,000	\$ 9,000	
Education & Training - Admin	\$ 15,000	\$ 20,000	Staff Development
Elections	\$ 25,000	\$ -	Not Election Year
Fire Prevention & Life Safety	\$ 15,000	\$ 15,000	Major Project Reviews/Signage Progr
Insurance - General	\$ 45,000	\$ 65,000	New Buildings
IT Services	\$ 60,000	\$ 70,000	Additional SAS Subscriptions
Legal and Professional	\$ 50,000	\$ 60,000	Add Outsourced HR Services
Banquets & Meals	\$ 26,000	\$ 26,000	
Office Supplies & Equipment	\$ 30,000	\$ 25,000	
Postage & Shipping	\$ 3,000		
Rent	\$ 75,596	\$ 69,600	See Schedule F - Rent
Repairs - Building	\$ 40,000	\$ 45,000	
Repairs - Rental Units	\$ 5,000	\$ 15,000	Increased based on experience
Snow Removal	\$ 12,000	\$ 15,000	New Station Contingency
Telecommunications	\$ 10,000	\$ 15,000	Landlines - VOIP System
Travel	\$ 22,500	\$ 22,500	
Treasurer's Fees	\$ 184,165	\$ 178,731	3% of tax collections
Utilities - Rental Units	\$ 6,000	\$ 6,000	
Utilities	\$ 45,000	\$ 65,000	New Facility Increase
Volunteer Pension Contribution	\$ 75,000	\$ 75,000	
Miscellaneous	\$ 2,000	\$ 2,000	
Total General Services & Admin	\$ 1,848,692	\$ 2,115,911	

Schedule B - Operations Expenditures

	<u>Budget 2025</u>	<u>Budget 2026</u>	<u>Comments</u>
Salary - EMS & Fire Chief	\$ 140,400	\$ 155,120	
Salary - Logistics Chief	\$ 97,520	\$ 117,978	
Salary - Captains	\$ 346,776	\$ 439,360	4 Positions
Salary - Lieutenants	\$ 168,000	\$ 99,640	1 Positions
Salary - Paramedic / Firefighters	\$ 550,040	\$ 684,360	7.5 Positions
Salary - Engineers	\$ 254,860	\$ 353,735	4 Positions
Salary - Firefighter / EMTs	\$ 229,620	\$ 322,245	4 Positions
Salary - Maintenance	\$ 76,500	\$ 86,920	1 Position
Salary - Part-Time	\$ 217,000	\$ 280,000	Increased Part-Time Rates
Salary - Unscheduled Overtime	\$ 94,515	\$ 110,061	
Training Pay	\$ 5,000	\$ 5,000	Instructor Expenses
Special Event Pay	\$ 1,500	\$ 1,500	
Volunteer Stipends	\$ 36,000	\$ 30,000	Decreased volunteers
Housing Stipend	\$ 76,700	\$ 84,500	
Medicare Tax	\$ 31,570	\$ 38,388	
Social Security Tax	\$ 15,934	\$ 19,840	
Retirement Contributions - Employer	\$ 242,323	\$ 308,097	
Colorado FAMLPI Premium	\$ 9,798	\$ 11,913	
Health Insurance & Related Benefits	\$ 408,703	\$ 535,303	
Ski Pass Benefit - Employee	\$ 32,000	\$ 32,000	32 Total
Ski Pass Benefit - Volunteers	\$ 15,000	\$ 12,000	12 Total
Dispatch Fees	\$ 65,000	\$ 83,000	Added Dispatch Staff
Education & Training	\$ 45,000	\$ 45,000	
EMS Supplies	\$ 40,000	\$ 45,000	
Firefighting Supplies	\$ 50,000	\$ 250,000	Quint Outfitting
Fuel	\$ 45,000	\$ 45,000	
Hazardous Waste Disposal	\$ 2,000	\$ 2,000	
Meals - Training	\$ 10,000	\$ 10,000	Reduced Evening Training
Medical Direction	\$ 10,000	\$ 10,000	
Protective Equipment	\$ 40,000	\$ 40,000	
Radio & Mobile Computer Equipment	\$ 25,000	\$ 35,000	Portable Radios / MDT Equipment
Repairs - Equipment	\$ 20,000	\$ 20,000	
Repairs - Vehicles	\$ 40,000	\$ 55,000	Aging Fleet / Mechanic on Staff finding stuf
Responder Incentives	\$ 10,000	\$ 10,000	
Station Supplies	\$ 9,000	\$ 12,000	New Station Contingency
Service Contracts	\$ 18,000	\$ 30,000	Additional Items Added
Telephone - Mobile	\$ 14,000	\$ 20,000	
Tools & Hardware	\$ 2,000	\$ 5,000	Mechanic Tools
Training Equipment & Supplies	\$ 8,000	\$ 8,000	
Travel	\$ 25,000	\$ 25,000	
Uniforms	\$ 30,000	\$ 30,000	
Vaccines - Physicals - Wellness	\$ 40,000	\$ 20,000	CSU Core Program Year
Miscellaneous	\$ 2,000	\$ 2,000	
	\$ 3,599,759	\$ 4,529,960	

Schedule C - Capital Expenditures

Budget 2025

Buildings & Land	\$	1,000,000
Vehicles	\$	-
Capital Medical Equipment	\$	-
Capital Fire Equipment	\$	1,837,385
Capital Equipment (Other)	\$	140,000
Total Capital Expenditures	\$	2,977,385

Item Detail

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

Buildings & Land

Transfer to Capital Project Fund	\$	800,000
Tower Contribution	\$	200,000
Subtotal Buildings & Land	\$	1,000,000

Vehicles

N/A	\$	-
N/A	\$	-
Subtotal Vehicles	\$	-

Capital Medical Equipment

Lucas Device	\$	-
Subtotal Medical Equipment	\$	-

Capital Fire Equipment

Quint - Final Payment	\$	1,423,385
Infrared Drone	\$	14,000
SCBA	\$	400,000
Subtotal Fire Equipment	\$	1,837,385

Capital Equipment - Other

DTR Radio Equipment	\$	100,000
Hamilton Ventilator	\$	40,000
Subtotal Equipment - Other	\$	140,000

Schedule D - Reserve

	<u>Budget 2026</u>	<u>Comments</u>
Annual Expenditures	\$ 9,794,625	
TABOR Reserve (3%)	\$ 293,839	
Operating Reserve (31%)	\$ 3,036,334	
Impact Fee Reserve*	\$ 197,452	
Additional Capital Reserve	\$ 500,000	
Down Payment Assistance Fund	\$ 200,000	
Major Incident Contingency	\$ 100,000	
Restricted Reserve (Land Purchase)	\$ -	
Unrestricted Reserve	\$ 137,620	
	\$ -	
Total Reserve	\$ 4,465,244	

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	\$ 491,033.00
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Principal - Current year	\$ 51,030.97
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Interest - Current Year	\$ 10,595.01
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Total Current Year	\$ 61,625.98
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Principal Balance as of Dec 31	\$ 440,002.03
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Quint Lease Purchase

Date Executed	10/15/25
Maturity Date	8/31/35
Interest Rate	4.75%

Amount Financed	\$ 1,500,000.00
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Principal Balance as of Jan 1	\$ 1,500,000.00
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Principal - Current year	\$ 120,338.69
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Interest - Current Year	\$ 69,838.00
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Total Current Year	\$ 190,176.69
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Principal Balance as of Dec 31	\$ 1,379,661.31
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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)	\$	1,150	\$ 11,500
823 Teocalli (Triplex 3 Bedroom)	\$	1,900	\$ 19,000
10 Ninth St (2 Bedroom)	\$	1,450	\$ 14,500
737 Zeligman St.	\$	2,100	\$ 16,800
410 Cascadilla Unit A (3 Bedroom)	\$	2,575	\$ 25,750
Total Rental Income	\$	10,625	\$ 102,050

<u>Rent Expense</u>		<u>Monthly</u>	<u>Annual</u>
410 Cascadilla Unit A	\$	3,000	\$ 36,000
737 Zeligman	\$	4,200	\$ 33,600
Total Rent Expense	\$	7,200	\$ 69,600

Salary Schedule

2026

Full-Time	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7
Firefighter / EMT	\$ 67,050	\$ 74,500	\$ 76,735	\$ 78,970	\$ 81,205	\$ 83,440	\$ 85,675
AEMT / Firefighter	\$ 70,650	\$ 78,500	\$ 80,855	\$ 83,210	\$ 85,565	\$ 87,920	\$ 90,275
Engineer	\$ 72,450	\$ 80,500	\$ 82,915	\$ 85,330	\$ 87,745	\$ 90,160	\$ 92,575
Paramedic / Exterior FF	\$ 73,800	\$ 82,000	\$ 84,460	\$ 86,920	\$ 89,380	\$ 91,840	\$ 94,300
Paramedic / Firefighter	\$ 79,200	\$ 88,000	\$ 90,640	\$ 93,280	\$ 95,920	\$ 98,560	\$ 101,200
			\$ -	\$ -	\$ -	\$ -	\$ -
Lieutenant	\$ 84,600	\$ 94,000	\$ 96,820	\$ 99,640	\$ 102,460	\$ 105,280	\$ 108,100
Captain	\$ 91,350	\$ 101,500	\$ 104,545	\$ 107,590	\$ 110,635	\$ 113,680	\$ 116,725
Assistant Chief	\$ 100,170	\$ 111,300	\$ 114,639	\$ 117,978	\$ 121,317	\$ 124,656	\$ 127,995
EMS & Fire Chief	\$ 124,650	\$ 138,500	\$ 142,655	\$ 146,810	\$ 150,965	\$ 155,120	\$ 159,275
			\$ -	\$ -	\$ -	\$ -	\$ -
Fire Inspector	\$ 69,750	\$ 77,500	\$ 79,825	\$ 82,150	\$ 84,475	\$ 86,800	\$ 89,125
Deputy Fire Marshal	\$ 91,350	\$ 101,500	\$ 104,545	\$ 107,590	\$ 110,635	\$ 113,680	\$ 116,725
Fire Marshal	\$ 100,170	\$ 111,300	\$ 114,639	\$ 117,978	\$ 121,317	\$ 124,656	\$ 127,995
			\$ -	\$ -	\$ -	\$ -	\$ -
Fleet & Facilities Manager	\$ 73,800	\$ 82,000	\$ 84,460	\$ 86,920	\$ 89,380	\$ 91,840	\$ 94,300
Chief of Staff	\$ 100,170	\$ 111,300	\$ 114,639	\$ 117,978	\$ 121,317	\$ 124,656	\$ 127,995
Chief Executive Officer	\$ 134,100	\$ 149,000	\$ 153,470	\$ 157,940	\$ 162,410	\$ 166,880	\$ 171,350
			\$ -	\$ -	\$ -	\$ -	\$ -
Part-Time	Grade 1	Grade 2	Grade 3				
Probationary	\$ 25.00						
EMT	\$ 28.00	\$ 30.00	\$ 32.00				
Firefighter	\$ 28.00	\$ 30.00	\$ 32.00				
Wildland Firefighter (Temp)	\$ 28.00	\$ 30.00	\$ 32.00				
AEMT	\$ 30.00	\$ 32.00	\$ 34.00				
Firefighter / EMT	\$ 32.00	\$ 34.00	\$ 36.00				
Firefighter / AEMT	\$ 34.00	\$ 36.00	\$ 38.00				
Engineer	\$ 35.00	\$ 37.00	\$ 39.00				
Paramedic (Single Role)	\$ 37.00	\$ 39.00	\$ 41.00				
Paramedic Firefighter	\$ 41.00	\$ 43.00	\$ 45.00				
Lieutenant / Captain	\$ 44.00	\$ 46.00	\$ 48.00				

Salary Comparables 25			Current Rate	% Change
Median	% of Statwide	Title		
\$ 70,676	108.6%	Firefighter / EMT	\$ 70,500	8.13%
		Firefighter / EMT-I	\$ 76,500	5.39%
\$ 108,476	76.4%	Fire Equipment Engineer	\$ 76,500	7.74%
\$ 81,528	103.6%	Paramedic	\$ 80,500	4.69%
\$ 83,485	108.6%	Firefighter / Paramedic	\$ 84,500	6.77%
			\$ -	
\$ 97,767	99.0%	Fire Lieutenant	\$ 83,000	14.27%
\$ 122,300	88.0%	Fire Captain	\$ 90,000	13.91%
\$ 116,811	98.1%	Batallion Chief	\$ 106,000	7.54%
\$ 143,401	99.5%	Deputy Chief	\$ 130,000	8.87%
			\$ -	
\$ 80,200	99.5%	Fire Inspector	\$ 76,500	4.17%
\$ 96,950	107.8%	Deputy Fire Marshal	\$ 87,000	16.78%
\$ 113,854	100.7%	Fire Marshal	\$ 106,000	7.54%
			\$ -	
\$ 84,475	100.0%	Fleet Supervisor	\$ 76,500	9.42%
\$ 124,460	92.1%	HR Dir / Finance Dir	New	
\$ 161,707	94.9%	Fire Chief	\$ 136,000	11.38%

Bonus Amounts		Overall
DFPC Aerial Operator	\$ 1,000	9.04%
Instructor (Engineer & Paramedic)	\$ 2,000	
AEMT (Engineer, Lieutenants & C	\$ 2,000	
Engineer (Paramedic)	\$ 2,000	
Critical Care Paramedic	\$ 2,000	
NWCG ICT 4	\$ 2,000	
Acting Officer	\$ 3,000	
NWCG Engine Boss	\$ 3,000	
Paramedic (Lieutenants & Captai	\$ 4,000	
Firefighter II (Fire Prevention)	\$ 2,000	
EMT (Fire Prevention)	\$ 2,000	

Employee Insurance Rates

Deductible (Single)	\$	5,000.00
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	\$ 777.00	\$ 42.00	\$ 7.00
Employee + Spouse	\$ 1,711.00	\$ 85.00	\$ 13.00
Employee + Child	\$ 1,629.00	\$ 106.00	\$ 14.00
Employee + Children	\$ 1,629.00	\$ 106.00	\$ 14.00
Family	\$ 1,939.00	\$ 144.00	\$ 24.00

Appropriation

General Fund

Operating Expenditures	\$	9,794,625
Emergency TABOR Reserve	\$	293,839
Additional Reserves	\$	4,096,406

Capital Projects Fund

Capital Projects	\$	6,250,000
Multi-Year Land Purchase	\$	287,138

Bond Fund

Bond Principal and Interest	\$	1,681,700
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Total Appropriation	\$	18,013,462
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Total Reserves	\$	4,390,244
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**RESOLUTION 2025-12-1
TO ADOPT 2026 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 2026

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 9, 2025, 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 11, 2025, 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 Ken Lodovico, Chairman, and Matthew Halvorson, Secretary, and made part of the public records of the Crested Butte Fire Protection District.

ADOPTED, this 9th day of December 2025.



SEAL:

CRESTED BUTTE FIRE PROTECTION DISTRICT

By: 
Kenneth J. Lodovico, Chairman

Attest: 
Matthew L. Halvorson, Secretary

**RESOLUTION 2025-12-2
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 2026 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 9, 2025, 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:	\$9,794,625
Emergency TABOR Reserves:	\$293,839
Other Reserves:	\$4,096,406

Capital Projects Fund

Capital Projects:	\$6,250,000
Multi-Year Land Purchase:	\$287,138

Bond Fund

Principal & Interest	\$1,681,700
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ADOPTED, this 9th day of December, 2025.

CRESTED BUTTE FIRE PROTECTION DISTRICT

By: _____

Kenneth J. Lodovico, Chairman

Attest: _____

Matthew L. Halvorson, Secretary



RESOLUTION NO. 2025-12-3 TO SET MILL LEVIES

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2025, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE CRESTED BUTTE FIRE PROTECTION DISTRICT, GUNNISON COUNTY, COLORADO, FOR THE 2026 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 9, 2025, and;

WHEREAS, the amount of money necessary to balance the budget for the General Fund is \$5,794,967, and;

WHEREAS, the amount of money necessary to balance the budget for the Bond Fund is \$1,681,700, and;

WHEREAS, the amount of money necessary to recover abatements is \$12,719 and;

WHEREAS, the 2025 net total taxable assessed valuation for the Crested Butte Fire Protection District as certified by the Gunnison County Assessor is \$675,482,820.

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 2026 budget year, there is hereby levied a tax of 10.079 mills, offset by a temporary tax credit of 1.500 mills resulting in a net effective mill levy of 8.579 mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the tax year 2025.

2. That for the purposes of meeting all expenditures within the Bond Fund of the Crested Butte Fire Protection District during the 2026 budget year, there is hereby levied a tax of 2.490 mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the tax year 2025.

3. That for the purposes of recovering abatements during the 2026 budget year, there is hereby levied a tax of 0.019 mills upon each dollar of the total valuation for assessment of all taxable property within the District for the tax year 2025.

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 December, 2025.

By: 
Kenneth J. Lodovico, Chairman

Attest: 
Matthew L. Halvorson, Secretary