CRESTED BUTTE FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS REGULAR MEETING

District Headquarters Conference Room
300 County Road 317 Crested Butte, CO 81224
Tuesday, August 11, 2026 - 5:15 PM

5:15 CALL REGULAR MEETING TO ORDER
1. Introduction of Guests
   - John Chmil – Lyons Gaddis PC
2. Review / Changes to Agenda

5:18 BADGING CEREMONY
1. Eric Roberts

5:25 CONSENT AGENDA
1. Approval of minutes July 14, 2026 regular meeting
2. Approval of August 4, 2026 work session minutes
2. Approval of monthly financial reports

5:30 FIRE PREVENTION REPORT

5:35 EMS & FIRE CHIEF REPORT

5:45 CHIEF EXECUTIVE REPORT

5:50 PUBLIC COMMENT

5:55 OLD / UNFINISHSED BUSINESS
1. Crested Butte South Communications Tower Update – Scott Stryker

6:00 NEW BUSINESS
1. Board Orientation – John Chmil

7:15 UNSCHEDULED BUSINESS AND BOARD MEMBER COMMENTS

7:20 ADJOURNMENT

Online Meeting Information
https://zoom.us/j/9703495333?pwd=ZUlNRFBCL253UzlxSGNhQ0laS29TQT09
One Tap Mobile +16699009128,,9703495333# US (San Jose)
+1 312 626 6799 US (Chicago) - Meeting ID: 970 349 5333
Password: 5333

CRESTED BUTTE FIRE PROTECTION DISTRICT
Chief Executive's Report

August 11, 2026

1. Consent Agenda

a) Approval of Minutes – July 14, 2026 Regular Meeting
b) Approval of Minutes – August 4, 2026 Work Session
c) Approval of Monthly Financial Reports

2. Chief Executive’s Comments:

I am pleased to share that in July our team completed a meaningful mission, bringing former CBFPD Board member Adele Bachman, who served on our Board from 1976 to 1980, home to Crested Butte from Denver. Captain and Paramedic Tony Jakino accompanied Adele on the journey and provided outstanding care and comfort along the way, with additional support from Veronica and Tara that made the transport possible. Adele passed away peacefully at home shortly after arriving, and because of our team’s compassion and dedication, her family was able to spend those final moments together. I want to thank everyone involved for representing the very best of this organization.

My congratulations to Eric Roberts on the completion of his probationary period and to Liv Holowachuk on completion of her Advanced EMT class. Both are continuing to prove themselves as exceptional members of our part-time team.

Financially, revenues and expenses are tracking well against budget, and the annual volunteer pension contribution has been made for the year. On the capital side, we are nearing final closeout of the emergency services campus project. A $1.8 million housing fund has been established with remaining bond funds, and we are expecting delivery of the new quint apparatus in September. Associated equipment purchases for the truck are well underway.

So far this year we have supported three wildfire deployments, including the Aspen Acres Fire near Pueblo and the Elk Fire, which is currently burning near Lake City. Our staff continue to gain valuable wildfire experience through these deployments.

Fire Marshal Wonnacott and I will be away this evening attending Fire-Rescue International (FRI) in Kansas City, where we will connect on current industry topics and meet with several of our vendors, including cell carriers, as we move forward with our tower project. Deputy Fire Marshal Hoots, Chief Weisbaum, and Director of Administration Tunkey will be supporting tonight's meeting and leading staff reports in our absence.

Given the abbreviated time for staff reports this evening, brief highlights are provided below. Fire Marshal Wonnacott's team continues to carry a full slate of major development project reviews across the district, including Whetstone, North Village, and the CBCS remodel, which remains on schedule for final inspection on August 12. The team also completed all 2026 dry hydrant testing requirements this month. Thanks are due to the entire fire prevention team and Lt. Reeves for continuing to build out our community risk reduction (CRR) plan, which will focus on wildfire preparedness. Chief Weisbaum reports a busy July with 112 calls for service and continued mutual aid support for Gunnison.

On the policy front, our ongoing review and update effort continues. The comprehensive review of the 100 and 300 series policies is nearly complete, and work on the 400 series policies, which comprise our employee manual, will get underway in August. Policy 301, Chain of Command, is now in effect.

On the leadership development front, Annie, Joe, and I participated in the first session of the University of Denver Public Safety Leadership Program, which was an exceptional experience both educationally and from a networking perspective. I am also excited about the in-house leadership training Captain Bettencourt and Chief Weisbaum are helping put together, as well as the department history project Assistant Chief Reily has taken on.

Director of Administration Tunkey and I have also been working with GMP Consultants on next steps for the executive recruiting process. That project remains on track as discussed last week with further conversation and approvals expected in September.

An overview of the annual employee survey, including the quantitative results, has been circulated to staff. I also want to note that we are working through a complicated workers' compensation case involving Fleet and Facilities Manager Zeikus.

We are also continuing to work on the preliminary 2027 budget. As part of that effort, and as Chief Weisbaum will describe, we have pursued a federal grant opportunity to fund an EMS Training Captain position we would like to add next year.

We have not received any written public comment, and none is currently expected.

In old business, Scott Stryker will update the board on cell tower construction. We are also working through the details to conduct a before and after electromagnetic frequency (EMF) assessment at Station 3, so we have comparative data on the tower's impact before and after it becomes operational.

Todd Goulding will not be joining us this month. Landscaping is complete for the year, with additional plantings to follow once drought conditions improve. We continue to work through outstanding warranty and commissioning issues, along with remaining campus closeout items in August, and expect to address our $1.7 million bond arbitrage payment to the IRS in September.

There has been no additional work on the Larkspur housing project as near-term efforts have been shifted to the purchase of 11 Paradise Road.

New business this evening is limited as we allow time for the board orientation session that will be led by John Chmil. I will likely leave the meeting during that portion to pick up Fire Marshal Wonnacott from the airport in Kansas City.

<u>3. Action Items</u>

a) Approve Consent Agenda

CRESTED BUTTE FIRE PROTECTION DISTRICT
MINUTES OF REGULAR MEETING
Fire Station 1
300 CR 317 Crested Butte, CO 81224
Tuesday, July 14, 2026 - 5:15 PM
Approved ____________

Attendance

Board Members Present: Matt Halvorson (via Zoom) Brittany Perkins, Jack Dietrich, Jeff Isaac, Ryland Bradley
Guests: Scott Stryker & Chris Stryker -Western Slope Towers LLC; Todd Goulding- Goulding Development Advisors; Micki Girdino- HRx/Employers Council; John Chmil
Staff, Volunteers and Public: Sean Caffrey, Annie Tunkey, Robert Weisbaum, Jeff Duke, Joe Wonnacott, Dale Hoots, Liv Holowachuk, Randy Felix, Corey Tibljas, Sean Slattery, Maggie McIntosh, Beth Shaner, Taylor Reeves, Jay Bettencourt, Kevin Schifferl

Meeting called to order at 5:15 pm by Chairman Halvorson

Changes to the Agenda

No changes to the agenda

Badging Ceremony

Aaron Peterson and Olivia "Liv" Holowachuk took their oaths and were badged

Consent Agenda

The following items were presented for approval:
- Minutes of the June 9 regular meeting and executive session
- Minutes of the June 23 work session
- Monthly financial reports

Staff answered questions from Perkins regarding rent fees, dispatch fees and BOK financial.
Dietrich moved to approve the consent agenda; seconded by Perkins. Motion passes unanimously.

Fire Prevention Report

Fire Marshal Joe Wonnacott presented the written Fire Prevention Report. He reported that Community Risk Reduction and enhanced operational staff training were identified as strategic priorities during the Fire Prevention strategic planning session. He also noted the continued success of the signage program and the completion of a permanent water supply at Whetstone. Board Member Isaac inquired about the Fire Marshal's involvement in the county's corridor planning efforts with local municipalities.

EMS & Fire Chief Report

Chief Weisbaum presented his written report and recognized Nicholas Dale, the pilot who lost his life in the Gold Mountain Fire helicopter crash. He reported on the Aspen Acres wildfire surge deployment, noting its value in strengthening District personnel skills. He also discussed the District's ISO evaluation, stating that achieving an ISO Class 2 rating would require additional training and apparatus but could improve homeowner insurance rates. Chief Weisbaum reported that leadership training for all officers is scheduled for September and will be tailored to the District's organizational structure based on employee survey feedback. He further noted that the "It Starts with Me" health fair will proceed independently of GVH, with the District interested in hosting the program in the future.

Chief Executive Report

CEO Caffrey presented his written report. In addition to the written report, he highlighted that the District is applying for a federal Rural EMS grant, which would fund an EMS Training Officer position.
He also noted that leadership and professional development training are in planning and execution phase at various levels in the organization. Regarding policy updates, CEO Caffrey reported that a draft of Policy 301 (Chain of Command) has been in progress since October 2025. The policy is intended to address clarity in decision-making and will link to the Board of Directors Bylaws, Policy 308, and findings from the employee survey.

Public Comment

No public comment.

Old Business

Crested Butte South Communications Tower- Scott Stryker provided the latest update, reporting that utility easements have been approved, signed, and recorded. Work is expected to being on site this Friday and continue through fall.

Emergency Services Campus Update- Todd Goulding presented the campus update. Landscaping is expected to wrap up next week but will not reach 100% completion due to drought conditions. As such, the stormwater permit must remain active. The north driveway work has been completed and accepted by the County. The lift station was approved by the State with six conditions, none of which are considered problematic. The training building has experienced water leaks over electrical panels, and subcontractors are continuing to remediate this issue. Regarding the budget, approximately $700,000 remains in contingency, though roughly $150,000 in change orders may still occur; FCI holds an additional $30,000 in contingency. The project is expected to come in on or under budget at closeout.

Larkspur Housing- The Larkspur Design Review Committee (DRC) approved the plans submitted for the duplex on lot EM2, 30 Nicky Court. An RFP (Request for Proposals) will be required as part of the bidding process. Regarding timing, no progress is expected on Larkspur housing in 2026 and the 11 Paradise Road purchase may push the Larkspur timeline back further. Currently, $1.8 million is set aside for employee housing in Larkspur, with an additional $500,000 planned in subsequent years.

New Business

CEO Caffrey presented the Intergovernmental Agreement (IGA) for workers' compensation coverage through the Colorado Special District Property and Liability Pool following the district's previous carrier exiting the market.
Motion by Dietrich to approve IGA with Colorado Special District Liability Pool, seconded by Isaac. Motion passes unanimously.

Micki Giardino presented a summary of the 2026 employee engagement survey results. The survey reflected strong employee pride in the organization and commitment to its mission while identifying opportunities to improve organizational direction, communication, transparency, decision-making clarity, leadership development, and EMS training.

Giardino outlined initiatives underway to address the findings, including implementation of a Human Resources Information System (HRIS) to support ongoing performance conversations, leadership development, continued HR consulting support, improved communication regarding compensation and career advancement, and enhanced decision-making processes. The Board also discussed survey participation, respondent anonymity, and strategies to increase participation in future surveys.

CEO Caffrey and legal counsel John Chmil presented the proposed Chief recruitment process, including memoranda regarding executive search firm options and the draft Chief job description. The Board discussed recruitment strategies, the proposed search timeline, the role of the Board as the search committee, compliance with Colorado Open Meetings Law, and opportunities for employee input during the recruitment process. The Board expressed support for engaging a professional search firm and discussed establishing interview panels during the finalist stage while maintaining the Board as the formal search committee.
Chairman Halvorson moved to appoint the current Board of Directors as the Chief Search Committee, seconded by Dietrich seconded. The motion passed unanimously.
The Board reviewed the draft Chief job description and agreed it would serve as the foundation for the recruitment process, with refinements to be made in collaboration with the selected search consultant. The Board also supported the proposed recruitment timeline, subject to input from the consultant. The Board also discussed employee involvement in the Chief recruitment process.
Chairman Halvorson moved to engage GMP Group as the executive search consultant, Perkins seconded. The motion passed unanimously.

CEO Caffrey and legal counsel John Chmil presented proposed updates to the Board Bylaws related to Board governance, chain of command, and delegation of authority. They explained that the proposed revisions are intended to align the Board Bylaws, Policy 301 (Chain of Command), and the CEO employment agreement to establish consistent expectations regarding the Board's governance role and the Chief Executive Officer's responsibility for day-to-day operations.
The Board discussed the proposed language at length. Directors Halvorson and Isaac expressed concerns that the revisions could limit communication and accessibility in a small community, while recognizing the importance of maintaining an effective chain of command. Directors Perkins and Dietrich supported the proposed language as a means of reinforcing appropriate governance roles and preventing micromanagement. Director Bradley noted the importance of ensuring the chain of command functions effectively while remaining responsive to employee concerns.
The Board reviewed additional proposed bylaw revisions concerning communication with legal counsel. Following discussion, the Board reached consensus that the Board Chairman and CEO should each have authority to contact legal counsel independently between Board meetings.
The Board directed that the proposed bylaw revisions be updated for further consideration at the August Board meeting or a special meeting, while Policy 301 will be implemented at the staff level.

Chairman Halvorson and legal counsel John Chmil presented a resolution authorizing the district to exercise an option to purchase the property located at 11 Paradise Road. Counsel explained that the option to purchase is incorporated into the development agreement, establishes the purchase price, and anticipates closing within 60 days.
Chairman Halvorson moved to approve the resolution authorizing the option to purchase 11 Paradise Road, Dietrich seconded. The motion passed unanimously.

Unscheduled Business and Board Member Comments

No unscheduled business or board member comments.

Dietrich moved to adjourn the meeting at 7:28 p.m., Chairman Halvorson seconded. The motion passed unanimously.

CRESTED BUTTE FIRE PROTECTION DISTRICT
MINUTES OF REGULAR SPECIAL MEETING
Fire Station 1
300 CR 317 Crested Butte, CO 81224
Tuesday, August 4, 2026 5:15 PM
Approved:

Attendance

Board Members Present: Matt Halvorson, Jack Dietrich, Jeff Isaac, Ryland Bradley (Zoom), Brittany Perkins (Zoom)
Staff, Volunteers and Public: Sean Caffrey, Annie Tunkey, Jeff Duke
Guests: GMP Consultants Gordie Olson & Jennifer Monsivais

The meeting was called to order at 5:15 p.m. by Chairman Halvorson.

Changes to the Agenda

No changes to the agenda were presented.

Work Session Business

Gordie Olson (GMP Consultants) led a discussion outlining the chief recruitment process, presented in the following phases:

Phase 1: Profile Development
The initial phase will focus on building a candidate profile to identify the ideal "fit" for the organization. This will include:

- Stakeholder engagement over a 3–4 week period to gather input on desired qualities, experiences, and priorities for the position
- Identification of organizational challenges and opportunities relevant to the role
- Committee review and approval of the finalized profile
- Development of an advertising and outreach plan, to be led by Jen, determining where recruitment efforts will be targeted

The typical timeline for the full recruitment process is approximately 12 weeks.

Phase 2: Applicant Review
Following the initial search, a pool of the top 10–12 candidates best matching the approved profile will be identified. These candidates will be presented to the search committee during a work session, at which point the committee will determine which candidates will advance to the final selection process.

Phase 3: Final Selection
In the final phase, the process will narrow the field to one or two final candidates. This phase will include:

- Interview panels, with varied question sets across panels
- A community engagement process, such as a meet-and-greet or public Q&A session

Proposed Timeline

- Profile-building to begin the week of August 10, 2026
- Profile completion targeted at the end of August 2026
- Applications open the first week of September 2026
- Special Board meeting may be scheduled for September 8, 2026

- Review materials to be distributed the week prior, by August 31, 2026

Information Sharing

Candidate information may be shared on a rolling basis until applications close, as Gordie screens incoming candidates. This includes:

- Individual outreach to Board members
- Sharing of relevant materials such as budgets and strategic plans
- Engagement with key external stakeholders

Additional Discussion Items

- The job description currently in the board packet will continue to evolve to reflect district priorities; revisions may be discussed at the September 8th special meeting
- At candidate handoff, Gordie will provide recommendations to the Board and may remain engaged in the process further if requested by the committee

Motion to adjourn by Halvorson, seconded by Detrich. Motion passes unanimously and board adjourned at 6:10 pm.

Crested Butte Fire Protection District

Budget vs. Actuals: CBFPD 2026 Adopted - FY26 P&L

January - December 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Revenue				
4000 Property Tax - General Fund	5,183,288.39	5,807,686.00	-624,397.61	89.25 %
4020 Specific Ownership Tax	152,760.17	150,000.00	2,760.17	101.84 %
4040 Intergovernmental Revenue		25,000.00	-25,000.00	
4100 Ambulance/ EMS Service Fees	213,883.32	340,000.00	-126,116.68	62.91 %
4200 Plan Review Fees	215,075.00	150,000.00	65,075.00	143.38 %
4210 Training Fees	50.00		50.00	
4220 Special Event Fees	136,164.09		136,164.09	
4240 Rental Income	80,104.96	102,050.00	-21,945.04	78.50 %
4260 Vehicle Service Fees	4,986.00		4,986.00	
4300 Impact Fees	17,572.00	25,000.00	-7,428.00	70.29 %
4400 Interest Income	119,159.87	75,000.00	44,159.87	158.88 %
4500 Grant Proceeds	7,500.00	160,000.00	-152,500.00	4.69 %
4600 Contributions / Donations	7,409.00		7,409.00	
4710 Sale of Assets	4,600.00	2,000.00	2,600.00	230.00 %
Unapplied Cash Payment Income	-6,361.51		-6,361.51	
Total Revenue	**$6,136,191.29**	**$6,836,736.00**	**$ -700,544.71**	**89.75 %**
GROSS PROFIT	**$6,136,191.29**	**$6,836,736.00**	**$ -700,544.71**	**89.75 %**
Expenditures				
5010 (A) Wages - Administration	155,230.05	278,180.00	-122,949.95	55.80 %
5020 (A) Wages - Fire Prevention	288,723.26	404,361.00	-115,637.74	71.40 %
5030 (A) Part-Time / Temp Salaries		5,000.00	-5,000.00	
5040 (A) Housing Stipend	14,650.00	29,900.00	-15,250.00	49.00 %
5060 (A) Payroll Processing Fees	4,701.87	8,000.00	-3,298.13	58.77 %
5130 (A) Medicare Tax	6,043.01	9,969.00	-3,925.99	60.62 %
5140 (A) Social Security Tax	1,701.85	3,863.00	-2,161.15	44.06 %
5150 (A) FPPA Pension - ER	38,626.97	73,175.00	-34,548.03	52.79 %
5160 (A) FAMLI Premium - ER	1,833.69	3,094.00	-1,260.31	59.27 %
5200 (A) Health Benefits	63,939.37	112,509.00	-48,569.63	56.83 %
5210 (A) EAP Program Fees	537.75	3,500.00	-2,962.25	15.36 %
5260 (A) Workers Compensation Insurance	39,082.00	55,000.00	-15,918.00	71.06 %
5270 (A) Ski Pass Benefit		6,000.00	-6,000.00	
5290 (A) Health Reimbursement	60,036.44	174,695.00	-114,658.56	34.37 %
5300 (A) Advertising	263.39	5,000.00	-4,736.61	5.27 %
5320 (A) Accounting and Audit Fees	6,756.83	22,500.00	-15,743.17	30.03 %
5330 (E) Ambulance Billing Fees	9,561.00	20,400.00	-10,839.00	46.87 %
5340 (A) Bank Charges	1,211.08	10,000.00	-8,788.92	12.11 %
5341 QB Credit Card/ACH Fees	3,119.65		3,119.65	
Total 5340 (A) Bank Charges	**4,330.73**	**10,000.00**	**-5,669.27**	**43.31 %**
5360 (A) Board Expenses	8,880.14	3,000.00	5,880.14	296.00 %
5365 (A) Board Stipends	3,700.00	7,000.00	-3,300.00	52.86 %
5370 (A) Debt Service - Lease Purchase	41,068.38	80,433.00	-39,364.62	51.06 %
5380 (A) Down Payment Assistance		1,500.00	-1,500.00	

Crested Butte Fire Protection District

Budget vs. Actuals: CBFPD 2026 Adopted - FY26 P&L

January - December 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
5400 (A) Dues & Subscriptions	6,243.49	9,000.00	-2,756.51	69.37 %
5420 (A) Education & Training	12,191.58	20,000.00	-7,808.42	60.96 %
5440 (A) Elections		0.00	0.00	
5460 (A) Fire Prevention & Life Safety	2,594.72	15,000.00	-12,405.28	17.30 %
5500 (A) Insurance - General	63,691.25	65,000.00	-1,308.75	97.99 %
5520 (A) IT Services & Subscriptions	41,866.15	70,000.00	-28,133.85	59.81 %
5540 (A) Legal & Professional	52,015.97	60,000.00	-7,984.03	86.69 %
5550 (A) Meals & Incentives	7,208.57	26,000.00	-18,791.43	27.73 %
5600 (A) Office Supplies & Equipment	4,100.54	22,000.00	-17,899.46	18.64 %
5620 (A) Postage & Shipping	868.66	3,000.00	-2,131.34	28.96 %
5640 (A) Rent	**50,515.16**	**69,600.00**	**-19,084.84**	**72.58 %**
5660 (A) Repairs - Buildings	12,014.92	45,000.00	-32,985.08	26.70 %
5670 (A) - Repairs - Rental Units	6,249.09	15,000.00	-8,750.91	41.66 %
5700 (A) Snow Removal	1,422.00	15,000.00	-13,578.00	9.48 %
5720 (A) Telecom - Fixed	7,807.32	15,000.00	-7,192.68	52.05 %
5760 (A) Travel	17,052.67	22,500.00	-5,447.33	75.79 %
5780 (A) Treasurer's Fee - GF	155,443.90	178,731.00	-23,287.10	86.97 %
5810 (A) Utilities - Rental Units	3,794.12	6,000.00	-2,205.88	63.24 %
5820 (A) Utilities	52,845.58	65,000.00	-12,154.42	81.30 %
5850 (A) Volunteer Pension Contribution	75,000.00	75,000.00	0.00	100.00 %
5900 (A) Miscellaneous-1		2,000.00	-2,000.00	
6010 (O) Wages - Ops FT	1,246,212.17	2,259,358.00	-1,013,145.83	55.16 %
6020 (O) Wages - Ops PT	194,664.24	280,000.00	-85,335.76	69.52 %
6040 (O) Housing Stipend	41,500.00	84,500.00	-43,000.00	49.11 %
6060 (O) Unscheduled Overtime	49,540.30	110,061.00	-60,520.70	45.01 %
6070 (O) Training Pay	700.00	5,000.00	-4,300.00	14.00 %
6080 (O) Special Event Pay		1,500.00	-1,500.00	
6090 (O) Volunteer Stipends	6,900.00	30,000.00	-23,100.00	23.00 %
6130 (O) Medicare Tax	19,900.99	38,388.00	-18,487.01	51.84 %
6140 (O) Social Security Tax	12,646.70	19,840.00	-7,193.30	63.74 %
6150 (O) FPPA Pension - ER	160,099.95	308,097.00	-147,997.05	51.96 %
6160 (O) FAMLI Premium - ER	6,017.31	11,913.00	-5,895.69	50.51 %
6200 (O) Health Benefits	315,915.04	535,303.00	-219,387.96	59.02 %
6270 (O) Ski Pass Benefit		44,000.00	-44,000.00	
6360 (O) Dispatch Fees	78,169.49	83,000.00	-4,830.51	94.18 %
6420 (O) Education & Training	27,385.49	45,000.00	-17,614.51	60.86 %
6440 (E) EMS Supplies	25,260.77	45,000.00	-19,739.23	56.14 %
6450 (F) Firefighting Supplies	110,840.45	250,000.00	-139,159.55	44.34 %
6460 (O) Fuel	18,349.78	45,000.00	-26,650.22	40.78 %
6480 (O) Hazardous Waste Disposal		2,000.00	-2,000.00	
6550 (O) Meals - Training	2,960.85	10,000.00	-7,039.15	29.61 %
6580 (E) Medical Direction	5,300.00	10,000.00	-4,700.00	53.00 %
6600 (O) Protective Equipment	40,341.83	40,000.00	341.83	100.85 %

Crested Butte Fire Protection District

Budget vs. Actuals: CBFPD 2026 Adopted - FY26 P&L

January - December 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
6620 (O) Radio & Computer Equipment	5,985.28	35,000.00	-29,014.72	17.10 %
6640 (O) Repairs - Equipment	12,029.85	20,000.00	-7,970.15	60.15 %
6660 (O) Repairs - Vehicles	32,636.26	55,000.00	-22,363.74	59.34 %
6675 (O) Station Supplies	9,044.82	12,000.00	-2,955.18	75.37 %
6680 (E) Service Contracts	23,119.61	30,000.00	-6,880.39	77.07 %
6700 (O) Special Event Expenses	857.66		857.66	
6710 (O) Responder Incentives	1,482.69	10,000.00	-8,517.31	14.83 %
6720 (O) Telecom - Mobile	5,365.23	20,000.00	-14,634.77	26.83 %
6730 (O) Tools & Hardware	3,109.70	5,000.00	-1,890.30	62.19 %
6750 (O) Training Equipment & Supplies	174.62	8,000.00	-7,825.38	2.18 %
6760 (O) Travel	9,807.48	25,000.00	-15,192.52	39.23 %
6800 (O) Uniforms	19,123.17	30,000.00	-10,876.83	63.74 %
6810 (O) Vehicle Service Expenses	3,863.90		3,863.90	
6820 (O) Wellness & Physicals	485.25	20,000.00	-19,514.75	2.43 %
6900 (O) Miscellaneous	0.00	2,000.00	-2,000.00	0.00 %
7100 (M) Major Incident Expenses	48.67		48.67	
Total Expenditures	**$3,812,431.97**	**$6,645,870.00**	**$ -2,833,438.03**	**57.37 %**
NET OPERATING REVENUE	**$2,323,759.32**	**$190,866.00**	**$2,132,893.32**	**1,217.48 %**
Other Revenue				
8000 Transfer from Capital Bond Proceeds	1,000,000.00		1,000,000.00	
Total Other Revenue	**$1,000,000.00**	**$0.00**	**$1,000,000.00**	**0.00%**
Other Expenditures				
8010 Capital Expenditures	590,346.91	1,890,247.50	-1,299,900.59	31.23 %
9010 Transfer to Capital Fund	287,137.50	1,087,137.50	-800,000.00	26.41 %
Total Other Expenditures	**$877,484.41**	**$2,977,385.00**	**$ -2,099,900.59**	**29.47 %**
NET OTHER REVENUE	**$122,515.59**	**$ -2,977,385.00**	**$3,099,900.59**	**-4.11 %**
NET REVENUE	**$2,446,274.91**	**$ -2,786,519.00**	**$5,232,793.91**	**-87.79 %**

Crested Butte Fire Protection District

Statement of Financial Position
As of Jul 31, 2026

	Total
Assets	
Current Assets	
Bank Accounts	
1000 Operating Checking	196,389.00
1010 BOTW Money Market	40,417.78
1100 COLORTRUST - General Fund	6,527,433.68
1120 COLORTRUST - Debt Proceeds	0.00
1125 COLOTRUST - Housing Fund	1,806,116.55
1130 CSIP Operating	571,406.68
1200 Triplex Lease Purchase	0.00
1520	0.00
Total for Bank Accounts	**$9,141,763.69**
Accounts Receivable	
1210 Accounts Receivable- Rent/Fees	139,124.34
1211 Mill Levy Property Tax Receivable	5,623,320.71
1215 Down Payment Assistance Receivable	47,355.46
1250 Property Tax Receivable	0.00
2220 Prepaid Rent Revenue	0.00
Total for Accounts Receivable	**$5,809,800.51**
Other Current Assets	
1000.2 Payroll Posting	0.00
1000.3 Clearing Account	0.00
1150 Due from CBFPD Bond Fund	0.00
1255 Accounts Receivable - AUDIT	0.00
1260 Undeposited Funds	3,550.00
1300 Prepayments	0.00
1310 Security Deposits	5,800.00
Total for Other Current Assets	**$9,350.00**
Total for Current Assets	**$14,960,914.20**
Fixed Assets	
1520 Capital Equipment	$0.00
1520.2 Machinery & Equipment	0.00
Total for 1520 Capital Equipment	**$0.00**
1520.1 Machinery & Equipment	0.00
Total for Fixed Assets	**$0.00**
Other Assets	
1600 Bond Fund Reimbursables	0.00
Total for Other Assets	**$0.00**
Total for Assets	**$14,960,914.20**

Crested Butte Fire Protection District

Statement of Financial Position
As of Jul 31, 2026

	Total
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	0.00
Total for Accounts Payable	**$0.00**
Credit Cards	
1050.1 CBFPD Mastercard	16,873.00
Total for Credit Cards	**$16,873.00**
Other Current Liabilities	
2005 Accounts Payable- Audit	0.00
2140 Payroll Wages Payable	39,584.77
2150 Payroll Taxes Payable	0.00
2151 Federal Witholding Liability	0.00
2155 FICA / Medicare Payable	0.00
2160 State Witholdingl Liability	0.00
2170 FPPA Pension Payable	27.33
2180 Garnishment Payable	0.00
2225 Prepaid Rent	8,050.00
2300 Cash Due Vol Pension Fund	0.00
Total for Other Current Liabilities	**$47,662.10**
Total for Current Liabilities	**$64,535.10**
Long-term Liabilities	
2210 Deferred Property Tax	5,623,320.71
2500 Rental Unit Security Deposits	2,300.00
2500.1 Triplex Lease - Purchase	-25,369.61
2500.2 Quint Lease Purchase	-59,463.22
Total for Long-term Liabilities	**$5,540,787.88**
Total for Liabilities	**$5,605,322.98**
Equity	
3000 Opening Balance Equity	0.00
3050 TABOR Reserve	280,000.00
3100 Operating Reserve	1,881,427.00
3150 Restricted for Spann Note Payable	287,137.50
3200 Major Incident Reserve	100,000.00
3250 Down Payment Assistance Fund	180,000.00
3300 Impact Fee {Capital) Reserve	687,308.68
3310 Mt. CB Impact Fee Reserve	0.00
3320 CB Impact Fee Reserve	0.00
3325 Additional Capital Reserve	500,000.00
3330 County Impact Fee Reserve	0.00
3350 Committed Subs Years Budget	0.00

Crested Butte Fire Protection District

Statement of Financial Position
As of Jul 31, 2026

	Total
3400 Unrestricted Reserve	2,886,633.31
Net Revenue	2,553,084.73
Total for Equity	**$9,355,591.22**
Total for Liabilities and Equity	**$14,960,914.20**

Crested Butte Fire Protection District

Expenses by Vendor Summary
July 2026

	Total
ADP	545.68
Alerus	-17.44
All Data Automotive Intelligence	214.06
Amazon	513.21
Amazon Web Services	14.18
Ambulance Medical Billing	3,003.04
American Heart Association	39.86
AT&T	545.22
ATMOS Energy	635.23
Auto Tool World	796.82
Auto Zone	0.00
Blackjack Garage Door	420.00
BMO	176.95
BND Batteries	1,589.50
Bound Tree Medical	3,423.72
Brent Meyer	475.00
Brittany Perkins	300.00
Builders First Resource	109.10
Camp 4 Coffee	164.00
CB towing	275.00
CEBT	47,870.17
CenturyLink	83.81
Chris Carver	420.00
City Market	192.75
Clark's Market	115.98
CoDFPC - Colorado Division of Fire Prevention and Control	180.00
Colorado ALS	16.00
Colorado State Fire Chiefs	1,290.00
Concur Solutions (christopherson Business Travel)	2,835.02
Crested Butte Ace Hardware	739.93
Crested Butte South Metro District	338.75
East River Sanitation District	84.19
Employers Council	1,461.56
EMS Logik	219.85
ESO	2,824.70
Exxon Mobil	3,709.98
FedEx	23.85
Fire Rescue International	1,490.00
FPPA	75,000.00
Fuel Generic	49.99
Galls	329.46
Gas Cafe	27.50
GCEA	2,223.47
GMP Consultants	7,250.00

Crested Butte Fire Protection District

Expenses by Vendor Summary
July 2026

	Total
Gobin’s, Inc.	95.05
Gunnison Valley Health	1,650.00
Guru Importer	10.00
Hartman Brothers, Inc.	161.50
Henry Schein	939.89
Hertz	650.14
IFSTA	123.63
International Association of Arson Investigators	50.00
International Code Council, Inc	105.00
Jack Dietrich	300.00
Jayson Simons Jones	3,000.00
Jeff Isaac	200.00
Jeffery Neumann	406.00
King Systems	395.00
L.N. Curtis & Sons	45,199.43
Land’s End Business	71.00
Lighthouse Uniforms	3,197.91
Lodging (Generic)	1,036.88
Luminary	499.99
Lyons Gaddis	502.50
Martin-Ray Laundry Systems, LLC	988.25
Matthew L Halvorson	300.00
Microsoft	443.24
Montrose Water Factory	57.58
Mountain Spirit Liquor	279.82
Mt. Crested Butte Water& Sanitation	298.81
Paper Clip	47.40
Parking (Generic)	24.00
QuickBooks Payments	413.85
Rachel Ryland Bradley	200.00
Restaurant (Generic)	393.72
Rocky Mountain Frames	505.71
SatCom Global	114.42
Shay Krier MD	600.00
Shop CPR	41.57
Southwest Airlines	0.00
Special District Association of Colorado	415.00
Spectrum	208.95
Starlink	80.00
Stryker Medical	23,119.61
Summitcove Rentals	1,471.65
T-Mobile	62.76
Tablecoversnow.com	294.99
Thai Smile	134.40

Crested Butte Fire Protection District

Expenses by Vendor Summary
July 2026

	Total
The Copper Owl Design Co.	25.00
Town of Crested Butte	152.16
Tuck Communication Services, Inc.	7,451.00
UMR	4,909.69
USPS	13.65
Verizon	40.13
Visionary Broadband	83.04
VRBO	81.00
Wal-Mart	208.46
Waste Management	721.39
Western Regional EMS Council, Inc	1,706.64
Whiterock Realty, LLC	4,200.00
Witmer Public Safety Group, Inc.	1,046.79
Zoro.com	127.67
Not specified	439,526.58
TOTAL	**$711,382.94**

Crested Butte Fire Protection District

Transaction Report

July 2026

Distribution account	Transaction date	Transaction type	Num	Name	Description	Account Name	Item split account	Amount	Balance
5010 (A) Wages - Administration	07/01/2026	Journal Entry	053126-5			5010 (A) Wages - Administration		0.00	0.00
5010 (A) Wages - Administration	07/01/2026	Journal Entry	07012026		Regular Earnings	5010 (A) Wages - Administration		10,348.67	10,348.67
5010 (A) Wages - Administration	07/14/2026	Journal Entry	07142026-1		Regular Earnings	5010 (A) Wages - Administration		10,348.67	20,697.34
5010 (A) Wages - Administration	07/15/2026	Journal Entry	063026-6			5010 (A) Wages - Administration		0.00	20,697.34
5010 (A) Wages - Administration	07/28/2026	Journal Entry	07252026		Regular Earnings	5010 (A) Wages - Administration		10,348.67	31,046.01
5010 (A) Wages - Administration	07/29/2026	Journal Entry	063026-8			5010 (A) Wages - Administration		0.00	31,046.01
5020 (A) Wages - Fire Prevention	07/01/2026	Journal Entry	07012026		Fire Prevention	5020 (A) Wages - Fire Prevention		10,504.44	41,550.45
5020 (A) Wages - Fire Prevention	07/14/2026	Journal Entry	07142026-1		Fire Prevention	5020 (A) Wages - Fire Prevention		10,730.88	52,281.33
5020 (A) Wages - Fire Prevention	07/28/2026	Journal Entry	07252026		Fire Prevention	5020 (A) Wages - Fire Prevention		10,346.00	62,627.33
5030 (A) Part-Time / Temp Salaries	07/01/2026	Journal Entry	053126-5			5030 (A) Part-Time / Temp Salaries		0.00	62,627.33
5030 (A) Part-Time / Temp Salaries	07/15/2026	Journal Entry	063026-6			5030 (A) Part-Time / Temp Salaries		0.00	62,627.33
5030 (A) Part-Time / Temp Salaries	07/29/2026	Journal Entry	063026-8			5030 (A) Part-Time / Temp Salaries		0.00	62,627.33
5040 (A) Housing Stipend	07/01/2026	Journal Entry	07012026		Housing2	5040 (A) Housing Stipend		150.00	62,777.33
5040 (A) Housing Stipend	07/01/2026	Journal Entry	07012026		Housing3	5040 (A) Housing Stipend		800.00	63,577.33
5040 (A) Housing Stipend	07/14/2026	Journal Entry	07142026-1		Housing2	5040 (A) Housing Stipend		150.00	63,727.33
5040 (A) Housing Stipend	07/14/2026	Journal Entry	07142026-1		Housing3	5040 (A) Housing Stipend		800.00	64,527.33
5040 (A) Housing Stipend	07/28/2026	Journal Entry	07252026		Housing2	5040 (A) Housing Stipend		150.00	64,677.33
5040 (A) Housing Stipend	07/28/2026	Journal Entry	07252026		Housing3	5040 (A) Housing Stipend		800.00	65,477.33
5050 (A) Overtime	07/01/2026	Journal Entry	053126-5			5050 (A) Overtime		0.00	65,477.33
5050 (A) Overtime	07/15/2026	Journal Entry	063026-6			5050 (A) Overtime		0.00	65,477.33
5050 (A) Overtime	07/29/2026	Journal Entry	063026-8			5050 (A) Overtime		0.00	65,477.33
5130 (A) Medicare Tax	07/01/2026	Journal Entry	053126-5			5130 (A) Medicare Tax		0.00	65,477.33
5130 (A) Medicare Tax	07/01/2026	Journal Entry	07012026		Employer Medicare Tax	5130 (A) Medicare Tax		275.09	65,752.42

Crested Butte Fire Protection District

Transaction Report
July 2026

Distribution account	Transaction date	Transaction type	Num	Name	Description	Account Name	Item split account	Amount	Balance
5130 (A) Medicare Tax	07/14/2026	Journal Entry	07142026-1		Employer Medicare Tax	5130 (A) Medicare Tax		278.29	66,030.71
5130 (A) Medicare Tax	07/15/2026	Journal Entry	063026-6			5130 (A) Medicare Tax		0.00	66,030.71
5130 (A) Medicare Tax	07/28/2026	Journal Entry	07252026		Employer Medicare Tax	5130 (A) Medicare Tax		273.42	66,304.13
5130 (A) Medicare Tax	07/29/2026	Journal Entry	063026-8			5130 (A) Medicare Tax		0.00	66,304.13
5140 (A) Social Security Tax	07/01/2026	Journal Entry	053126-5			5140 (A) Social Security Tax		0.00	66,304.13
5140 (A) Social Security Tax	07/15/2026	Journal Entry	063026-6			5140 (A) Social Security Tax		0.00	66,304.13
5140 (A) Social Security Tax	07/29/2026	Journal Entry	063026-8			5140 (A) Social Security Tax		0.00	66,304.13
5150 (A) FPPA Pension - ER	07/01/2026	Journal Entry	053126-5			5150 (A) FPPA Pension - ER		0.00	66,304.13
5150 (A) FPPA Pension - ER	07/01/2026	Journal Entry	07012026		ER AD&D CORRECT	5150 (A) FPPA Pension - ER		331.08	66,635.21
5150 (A) FPPA Pension - ER	07/01/2026	Journal Entry	07012026		ER PENSION CONT	5150 (A) FPPA Pension - ER		2,291.78	68,926.99
5150 (A) FPPA Pension - ER	07/14/2026	Journal Entry	07142026-1		ER AD&D CORRECT	5150 (A) FPPA Pension - ER		331.96	69,258.95
5150 (A) FPPA Pension - ER	07/14/2026	Journal Entry	07142026-1		ER PENSION CONT	5150 (A) FPPA Pension - ER		2,296.62	71,555.57
5150 (A) FPPA Pension - ER	07/15/2026	Journal Entry	063026-6			5150 (A) FPPA Pension - ER		0.00	71,555.57
5150 (A) FPPA Pension - ER	07/28/2026	Journal Entry	07252026		ER AD&D CORRECT	5150 (A) FPPA Pension - ER		324.93	71,880.50
5150 (A) FPPA Pension - ER	07/28/2026	Journal Entry	07252026		ER PENSION CONT	5150 (A) FPPA Pension - ER		2,257.97	74,138.47
5150 (A) FPPA Pension - ER	07/29/2026	Journal Entry	063026-8			5150 (A) FPPA Pension - ER		0.00	74,138.47
5160 (A) FAMLI Premium - ER	07/01/2026	Journal Entry	07012026		CO FAMLI - ER	5160 (A) FAMLI Premium - ER		83.47	74,221.94
5160 (A) FAMLI Premium - ER	07/14/2026	Journal Entry	07142026-1		CO FAMLI - ER	5160 (A) FAMLI Premium - ER		84.44	74,306.38
5160 (A) FAMLI Premium - ER	07/28/2026	Journal Entry	07252026		CO FAMLI - ER	5160 (A) FAMLI Premium - ER		82.97	74,389.35
5200 (A) Health Benefits	07/01/2026	Journal Entry	07012026		Voluntary Life Contribution	5200 (A) Health Benefits		-75.11	74,314.24
5200 (A) Health Benefits	07/14/2026	Journal Entry	07142026-1		Voluntary Life Contribution	5200 (A) Health Benefits		-75.11	74,239.13
5200 (A) Health Benefits	07/28/2026	Journal Entry	07252026		Voluntary Life Contribution	5200 (A) Health Benefits		-75.11	74,164.02
5820 (A) Utilities	07/14/2026	Deposit		Chargepoint	June 2026 Payment for charging station	5820 (A) Utilities	BOTW Money Market	-6.48	74,157.54

Crested Butte Fire Protection District

Transaction Report
July 2026

Distribution account	Transaction date	Transaction type	Num	Name	Description	Account Name	Item split account	Amount	Balance
6010 (O) Wages - Ops FT	07/01/2026	Journal Entry	053126-5			6010 (O) Wages - Ops FT		0.00	74,157.54
6010 (O) Wages - Ops FT	07/01/2026	Journal Entry	07012026		MISCELLANEOUS	6010 (O) Wages - Ops FT		277.20	74,434.74
6010 (O) Wages - Ops FT	07/01/2026	Journal Entry	07012026		Overtime Earnings	6010 (O) Wages - Ops FT		5,769.12	80,203.86
6010 (O) Wages - Ops FT	07/01/2026	Journal Entry	07012026		Regular Earnings	6010 (O) Wages - Ops FT		72,177.09	152,380.95
6010 (O) Wages - Ops FT	07/01/2026	Journal Entry	07012026		SICK	6010 (O) Wages - Ops FT		1,708.88	154,089.83
6010 (O) Wages - Ops FT	07/01/2026	Journal Entry	07012026		VACATION	6010 (O) Wages - Ops FT		5,013.68	159,103.51
6010 (O) Wages - Ops FT	07/06/2026	Journal Entry	063026-3		Regular Earnings	6010 (O) Wages - Ops FT		600.00	159,703.51
6010 (O) Wages - Ops FT	07/14/2026	Journal Entry	07142026-1		HOLIDAY	6010 (O) Wages - Ops FT		5,637.60	165,341.11
6010 (O) Wages - Ops FT	07/14/2026	Journal Entry	07142026-1		MISCELLANEOUS	6010 (O) Wages - Ops FT		879.20	166,220.31
6010 (O) Wages - Ops FT	07/14/2026	Journal Entry	07142026-1		Overtime Earnings	6010 (O) Wages - Ops FT		9,108.12	175,328.43
6010 (O) Wages - Ops FT	07/14/2026	Journal Entry	07142026-1		Regular Earnings	6010 (O) Wages - Ops FT		69,001.95	244,330.38
6010 (O) Wages - Ops FT	07/14/2026	Journal Entry	07142026-1		SICK	6010 (O) Wages - Ops FT		3,063.44	247,393.82
6010 (O) Wages - Ops FT	07/14/2026	Journal Entry	07142026-1		VACATION	6010 (O) Wages - Ops FT		5,967.84	253,361.66
6010 (O) Wages - Ops FT	07/15/2026	Journal Entry	063026-6			6010 (O) Wages - Ops FT		0.00	253,361.66
6010 (O) Wages - Ops FT	07/28/2026	Journal Entry	07252026		MISCELLANEOUS	6010 (O) Wages - Ops FT		133.04	253,494.70
6010 (O) Wages - Ops FT	07/28/2026	Journal Entry	07252026		Overtime Earnings	6010 (O) Wages - Ops FT		4,453.05	257,947.75
6010 (O) Wages - Ops FT	07/28/2026	Journal Entry	07252026		Regular Earnings	6010 (O) Wages - Ops FT		70,942.28	328,890.03
6010 (O) Wages - Ops FT	07/28/2026	Journal Entry	07252026		SICK	6010 (O) Wages - Ops FT		2,245.28	331,135.31
6010 (O) Wages - Ops FT	07/28/2026	Journal Entry	07252026		VACATION	6010 (O) Wages - Ops FT		6,075.12	337,210.43
6010 (O) Wages - Ops FT	07/29/2026	Journal Entry	063026-8			6010 (O) Wages - Ops FT		0.00	337,210.43
6020 (O) Wages - Ops PT	07/01/2026	Journal Entry	053126-5			6020 (O) Wages - Ops PT		0.00	337,210.43
6020 (O) Wages - Ops PT	07/01/2026	Journal Entry	07012026		Regular Earnings	6020 (O) Wages - Ops PT		10,831.00	348,041.43
6020 (O) Wages - Ops PT	07/14/2026	Journal Entry	07142026-1		HOLIDAY	6020 (O) Wages - Ops PT		368.00	348,409.43
6020 (O) Wages - Ops PT	07/14/2026	Journal Entry	07142026-1		Overtime Earnings	6020 (O) Wages - Ops PT		789.00	349,198.43

Crested Butte Fire Protection District
Transaction Report
July 2026

Distribution account	Transaction date	Transaction type	Num	Name	Description	Account Name	Item split account	Amount	Balance
6020 (O) Wages - Ops PT	07/14/2026	Journal Entry	07142026-1		Regular Earnings	6020 (O) Wages - Ops PT		15,605.00	364,803.43
6020 (O) Wages - Ops PT	07/15/2026	Journal Entry	063026-6			6020 (O) Wages - Ops PT		0.00	364,803.43
6020 (O) Wages - Ops PT	07/28/2026	Journal Entry	07252026		Regular Earnings	6020 (O) Wages - Ops PT		12,870.75	377,674.18
6020 (O) Wages - Ops PT	07/29/2026	Journal Entry	063026-8			6020 (O) Wages - Ops PT		0.00	377,674.18
6030 (O) On-Call Pay	07/01/2026	Journal Entry	053126-5			6030 (O) On-Call Pay		0.00	377,674.18
6030 (O) On-Call Pay	07/15/2026	Journal Entry	063026-6			6030 (O) On-Call Pay		0.00	377,674.18
6030 (O) On-Call Pay	07/29/2026	Journal Entry	063026-8			6030 (O) On-Call Pay		0.00	377,674.18
6040 (O) Housing Stipend	07/01/2026	Journal Entry	07012026		Housing1	6040 (O) Housing Stipend		500.00	378,174.18
6040 (O) Housing Stipend	07/01/2026	Journal Entry	07012026		Housing2	6040 (O) Housing Stipend		900.00	379,074.18
6040 (O) Housing Stipend	07/01/2026	Journal Entry	07012026		Housing3	6040 (O) Housing Stipend		1,400.00	380,474.18
6040 (O) Housing Stipend	07/14/2026	Journal Entry	07142026-1		Housing1	6040 (O) Housing Stipend		500.00	380,974.18
6040 (O) Housing Stipend	07/14/2026	Journal Entry	07142026-1		Housing2	6040 (O) Housing Stipend		900.00	381,874.18
6040 (O) Housing Stipend	07/14/2026	Journal Entry	07142026-1		Housing3	6040 (O) Housing Stipend		1,400.00	383,274.18
6040 (O) Housing Stipend	07/28/2026	Journal Entry	07252026		Housing1	6040 (O) Housing Stipend		500.00	383,774.18
6040 (O) Housing Stipend	07/28/2026	Journal Entry	07252026		Housing2	6040 (O) Housing Stipend		900.00	384,674.18
6040 (O) Housing Stipend	07/28/2026	Journal Entry	07252026		Housing3	6040 (O) Housing Stipend		1,400.00	386,074.18
6060 (O) Unscheduled Overtime	07/01/2026	Journal Entry	053126-5			6060 (O) Unscheduled Overtime		0.00	386,074.18
6060 (O) Unscheduled Overtime	07/01/2026	Journal Entry	07012026		OVERTIME UNSCH	6060 (O) Unscheduled Overtime		716.78	386,790.96
6060 (O) Unscheduled Overtime	07/14/2026	Journal Entry	07142026-1		OVERTIME UNSCH	6060 (O) Unscheduled Overtime		6,001.12	392,792.08
6060 (O) Unscheduled Overtime	07/15/2026	Journal Entry	063026-6			6060 (O) Unscheduled Overtime		0.00	392,792.08
6060 (O) Unscheduled Overtime	07/28/2026	Journal Entry	07252026		OVERTIME UNSCH	6060 (O) Unscheduled Overtime		4,220.25	397,012.33

Crested Butte Fire Protection District

Transaction Report

July 2026

Distribution account	Transaction date	Transaction type	Num	Name	Description	Account Name	Item split account	Amount	Balance
6060 (O) Unscheduled Overtime	07/29/2026	Journal Entry	063026-8			6060 (O) Unscheduled Overtime		0.00	397,012.33
6070 (O) Training Pay	07/01/2026	Journal Entry	053126-5			6070 (O) Training Pay		0.00	397,012.33
6070 (O) Training Pay	07/15/2026	Journal Entry	063026-6			6070 (O) Training Pay		0.00	397,012.33
6070 (O) Training Pay	07/29/2026	Journal Entry	063026-8			6070 (O) Training Pay		0.00	397,012.33
6080 (O) Special Event Pay	07/01/2026	Journal Entry	053126-5			6080 (O) Special Event Pay		0.00	397,012.33
6080 (O) Special Event Pay	07/15/2026	Journal Entry	063026-6			6080 (O) Special Event Pay		0.00	397,012.33
6080 (O) Special Event Pay	07/29/2026	Journal Entry	063026-8			6080 (O) Special Event Pay		0.00	397,012.33
6130 (O) Medicare Tax	07/01/2026	Journal Entry	053126-5			6130 (O) Medicare Tax		0.00	397,012.33
6130 (O) Medicare Tax	07/01/2026	Journal Entry	07012026		Employer Medicare Tax	6130 (O) Medicare Tax		1,268.80	398,281.13
6130 (O) Medicare Tax	07/06/2026	Journal Entry	063026-3		CO FAMLI - ER	6130 (O) Medicare Tax		8.70	398,289.83
6130 (O) Medicare Tax	07/14/2026	Journal Entry	07142026-1		Employer Medicare Tax	6130 (O) Medicare Tax		1,541.43	399,831.26
6130 (O) Medicare Tax	07/15/2026	Journal Entry	063026-6			6130 (O) Medicare Tax		0.00	399,831.26
6130 (O) Medicare Tax	07/28/2026	Journal Entry	07252026		Employer Medicare Tax	6130 (O) Medicare Tax		1,335.25	401,166.51
6130 (O) Medicare Tax	07/29/2026	Journal Entry	063026-8			6130 (O) Medicare Tax		0.00	401,166.51
6140 (O) Social Security Tax	07/01/2026	Journal Entry	053126-5			6140 (O) Social Security Tax		0.00	401,166.51
6140 (O) Social Security Tax	07/01/2026	Journal Entry	07012026		Employer Social Security Tax	6140 (O) Social Security Tax		671.52	401,838.03
6140 (O) Social Security Tax	07/06/2026	Journal Entry	063026-3		CO FAMLI - ER	6140 (O) Social Security Tax		37.20	401,875.23
6140 (O) Social Security Tax	07/14/2026	Journal Entry	07142026-1		Employer Social Security Tax	6140 (O) Social Security Tax		1,039.24	402,914.47
6140 (O) Social Security Tax	07/15/2026	Journal Entry	063026-6			6140 (O) Social Security Tax		0.00	402,914.47
6140 (O) Social Security Tax	07/28/2026	Journal Entry	07252026		Employer Social Security Tax	6140 (O) Social Security Tax		861.97	403,776.44
6140 (O) Social Security Tax	07/29/2026	Journal Entry	063026-8			6140 (O) Social Security Tax		0.00	403,776.44
6150 (O) FPPA Pension - ER	07/01/2026	Journal Entry	053126-5			6150 (O) FPPA Pension - ER		0.00	403,776.44
6150 (O) FPPA Pension - ER	07/01/2026	Journal Entry	07012026		ER AD&D CORRECT	6150 (O) FPPA Pension - ER		1,630.25	405,406.69

Crested Butte Fire Protection District

Transaction Report

July 2026

Distribution account	Transaction date	Transaction type	Num	Name	Description	Account Name	Item split account	Amount	Balance
6150 (O) FPPA Pension - ER	07/01/2026	Journal Entry	07012026		ER PENSION CONT	6150 (O) FPPA Pension - ER		9,313.54	414,720.23
6150 (O) FPPA Pension - ER	07/14/2026	Journal Entry	07142026-1		ER AD&D CORRECT	6150 (O) FPPA Pension - ER		1,782.00	416,502.23
6150 (O) FPPA Pension - ER	07/14/2026	Journal Entry	07142026-1		ER PENSION CONT	6150 (O) FPPA Pension - ER		10,205.70	426,707.93
6150 (O) FPPA Pension - ER	07/15/2026	Journal Entry	063026-6			6150 (O) FPPA Pension - ER		0.00	426,707.93
6150 (O) FPPA Pension - ER	07/25/2026	Journal Entry	07252026		RECORD JOE BLUNN D & D 6.14-6.27	6150 (O) FPPA Pension - ER		137.58	426,845.51
6150 (O) FPPA Pension - ER	07/25/2026	Journal Entry	07252026		RECORD JOE BLUNN D & D 6.14-6.27	6150 (O) FPPA Pension - ER		91.72	426,937.23
6150 (O) FPPA Pension - ER	07/25/2026	Journal Entry	07252026		RECORD JOE BLUNN D & D 6.14-6.27	6150 (O) FPPA Pension - ER		137.58	427,074.81
6150 (O) FPPA Pension - ER	07/28/2026	Journal Entry	07252026		ER AD&D CORRECT	6150 (O) FPPA Pension - ER		1,607.47	428,682.28
6150 (O) FPPA Pension - ER	07/28/2026	Journal Entry	07252026		ER PENSION CONT	6150 (O) FPPA Pension - ER		9,208.74	437,891.02
6150 (O) FPPA Pension - ER	07/29/2026	Journal Entry	063026-8			6150 (O) FPPA Pension - ER		0.00	437,891.02
6160 (O) FAMLI Premium - ER	07/01/2026	Journal Entry	07012026		CO FAMLI - ER	6160 (O) FAMLI Premium - ER		385.01	438,276.03
6160 (O) FAMLI Premium - ER	07/06/2026	Journal Entry	063026-3		CO FAMLI - ER	6160 (O) FAMLI Premium - ER		2.64	438,278.67
6160 (O) FAMLI Premium - ER	07/14/2026	Journal Entry	07142026-1		CO FAMLI - ER	6160 (O) FAMLI Premium - ER		467.75	438,746.42
6160 (O) FAMLI Premium - ER	07/28/2026	Journal Entry	07252026		CO FAMLI - ER	6160 (O) FAMLI Premium - ER		405.16	439,151.58
6450 (F) Firefighting Supplies	07/29/2026	Check	37431	Richard (Tony) Jakino	Radio Strap	6450 (F) Firefighting Supplies	Operating Checking	125.00	439,276.58
6450 (F) Firefighting Supplies	07/29/2026	Check	37432	Fredrick Ball	Radio Strap	6450 (F) Firefighting Supplies	Operating Checking	125.00	439,401.58
6450 (F) Firefighting Supplies	07/30/2026	Check	37433	Jeremy McDonnell.	Radio Strap Reimbursement	6450 (F) Firefighting Supplies	Operating Checking	125.00	439,526.58
Total for --								**$439,526.58**	
TOTAL								**$439,526.58**	

Crested Butte Fire Protection District

Profit and Loss

January-July, 2026

	Total
Income	
4010 Property Tax - Capital Fund	1,501,016.33
4020 Specific Ownership Tax	43,671.15
4100.2 Interest Income (Capital)	106,659.17
4100.3 Interest Income (Bond)	11,840.84
Total for Income	**$1,663,187.49**
Gross Profit	**$1,663,187.49**
Expenses	
5200 Hard Costs	$72,795.51
5201 Fire Station	1,516,822.70
5202 SAR Building	185,744.41
5204 Sitework	315,637.83
5205 Training Building	23,926.73
Total for 5200 Hard Costs	**$2,114,927.18**
5300 Land	287,137.50
5400 Soft Costs	91,785.79
5780 Treasure's Fee - CF	44,849.93
5790.2 Bank Charges (Capital)	62.89
5790.3 Bank Charges (Bond)	39.65
5795 Bond Int	488,350.00
Total for Expenses	**$3,027,152.94**
Net Operating Income	**-$1,363,965.45**
Other Income	
8000 Transfer from CBFPD	587,137.50
Total for Other Income	**$587,137.50**
Other Expenses	
9000 Interfund Transfer	297,137.50
9001 Transfer to CBFPD	1,300,000.00
Total for Other Expenses	**$1,597,137.50**
Net Other Income	**-$1,010,000.00**
Net Income	**-$2,373,965.45**

Crested Butte Fire Protection District

Balance Sheet
As of Jul 31, 2026

	Total
Assets	
Current Assets	
Bank Accounts	
1000 Checking	59,172.82
1000.3 Clearing Account	0.00
1010 Money Market	297,812.67
1020 COLOTrust Arbitrage Rebate	1,703,303.50
1050 CSIP Investment Account - Bond Payment	1,134,549.11
1051 Colotrust Account- Multi-Year Land Purchase	1,246,015.58
1100 CSIP Investment Account - Proceeds	308,822.67
Total for Bank Accounts	**$4,749,676.35**
Accounts Receivable	
1211 Mill Levy Property Tax Receivable	1,628,307.00
Total for Accounts Receivable	**$1,628,307.00**
Other Current Assets	
1260 Capital Accrued Interest- CSIP	0.00
1520 Bond Cash with County Treasurer	0.00
2010 Due to CBFPD Operating Account	20,000.00
Total for Other Current Assets	**$20,000.00**
Total for Current Assets	**$6,397,983.35**
Total for Assets	**$6,397,983.35**
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable (A/P)	0.00
2005 Accounts Payable- AUDIT	0.00
2006 Retainage Payable	440,512.02
Total for Accounts Payable	**$440,512.02**
Total for Current Liabilities	**$440,512.02**
Long-term Liabilities	
2210 Deferred Property Tax	1,628,307.00
Total for Long-term Liabilities	**$1,628,307.00**
Total for Liabilities	**$2,068,819.02**
Equity	
1900 Interfund Balance	
1900.2 Capital Interfund Balance	0.00
1900.3 Bond Interfund Balance	0.00
Total for 1900 Interfund Balance	**$0.00**
3000.3 Bond Opening balance equity	0.00
3100 Restricted for Capital Projects	27,267,001.55
3103 Bond Restricted for Debt Service	256,422.73

	Total
3150 Restricted Spann Note Payable	1,820,937.50
3150.3 Bond Restricted Spann Note Payable	0.00
Retained Earnings	-22,641,232.00
Net Income	-2,373,965.45
Total for Equity	**$4,329,164.33**
Total for Liabilities and Equity	**$6,397,983.35**

Crested Butte Fire Protection District

Expenses by Vendor Summary
January-July, 2026

	Total
Airpro	2,285.00
All Seasons	2,839.84
Audio Video Experts	6,560.95
Blackjack Garage Door	5,280.00
Blythe Group + co	15,555.23
BOK Financial	488,350.00
Bowman Consulting Group, Ltd	12,256.50
Clean Designs	2,103.00
CMT Technical Services	128.50
Complete Wireless Technologies	2,848.50
Crested Butte Search and Rescue	10,000.00
Crutchfield Business	2,618.44
Deer Creek Blinds, Shades and Shutters	12,250.71
Derksen Portable Building	7,276.50
FCI Constructors, Inc.	2,428,954.65
Fire Facilities, Inc.	14,743.56
Goulding Development Advisors	50,130.84
Gunnison County	-5,186.30
JVA, Inc	0.00
Lumen	50,280.90
ProSpace	6,153.19
Resource Engineering Group	25,876.97
Rocky Mountain Steel, Inc.	2,385.00
Stanford Computer & Technical Services LCC	9,225.00
Town of Crested Butte	25,166.27
Virgil & Lee Spann Ranches, Inc	287,137.50
Not specified	1,159,069.69
TOTAL	**$4,624,290.44**

Crested Butte Fire Protection District

Transaction Report

January-July, 2026

Distribution account	Transaction date	Transaction type	Num	Name	Description	Account Name	Item split account	Amount	Balance
5201 Fire Station	01/01/2026	Journal Entry	123125-3R		RECORD PAYABLES DRAW #55-FCI	5200 Hard Costs:5201 Fire Station		-376,769.92	-376,769.92
5202 SAR Building	01/01/2026	Journal Entry	123125-3R		RECORD PAYABLES DRAW #55-FCI	5200 Hard Costs:5202 SAR Building		-64,680.57	-441,450.49
5204 Sitework	01/01/2026	Journal Entry	123125-3R		RECORD PAYABLES DRAW #55-FCI	5200 Hard Costs:5204 Sitework		-18,394.31	-459,844.80
5400 Soft Costs	01/01/2026	Journal Entry	123125-3R		RECORD PAYABLES DRAW #55-Goulding	5400 Soft Costs		-10,638.08	-470,482.88
5400 Soft Costs	01/01/2026	Journal Entry	123125-3R		RECORD PAYABLES DRAW #55-Bowman	5400 Soft Costs		-12,256.50	-482,739.38
5400 Soft Costs	01/01/2026	Journal Entry	123125-3R		RECORD PAYABLES DRAW #55-Lumen	5400 Soft Costs		-280.90	-483,020.28
5780 Treasure's Fee - CF	01/31/2026	Journal Entry	213			5780 Treasure's Fee - CF		3,281.80	-479,738.48
5780 Treasure's Fee - CF	02/28/2026	Journal Entry	219			5780 Treasure's Fee - CF		30,739.37	-448,999.11
5780 Treasure's Fee - CF	03/31/2026	Journal Entry	225			5780 Treasure's Fee - CF		8,633.57	-440,365.54
5780 Treasure's Fee - CF	04/30/2026	Journal Entry	228			5780 Treasure's Fee - CF		27,321.95	-413,043.59
5780 Treasure's Fee - CF	05/31/2026	Journal Entry	231			5780 Treasure's Fee - CF		-33,437.12	-446,480.71
5780 Treasure's Fee - CF	06/30/2026	Journal Entry	063026-4			5780 Treasure's Fee - CF		8,310.36	-438,170.35
5790.2 Bank Charges (Capital)	01/22/2026	Expense		BMO	ACCOUNT ANALYSIS FEE ACCT ANALYSIS SERV CHG	5790.2 Bank Charges (Capital)	Checking	39.40	-438,130.95
5790.2 Bank Charges (Capital)	02/23/2026	Expense		BMO	ACCOUNT ANALYSIS FEE ACCT ANALYSIS SERV CHG	5790.2 Bank Charges (Capital)	Checking	23.49	-438,107.46
5790.3 Bank Charges (Bond)	05/29/2026	Expense		BMO	Wire Transfer Fee	5790.3 Bank Charges (Bond)	Money Market	30.00	-438,077.46
5790.3 Bank Charges (Bond)	07/22/2026	Expense		BMO	ACCOUNT ANALYSIS FEE ACCT ANALYSIS SERV CHG	5790.3 Bank Charges (Bond)	Checking	9.65	-438,067.81
9000 Interfund Transfer	01/05/2026	Journal Entry	210		TRANSFER TO CBFPD MONEY MARKET ACCOUNT SPANN PAYMENT 2026	9000 Interfund Transfer		287,137.50	-150,930.31

Crested Butte Fire Protection District

Transaction Report

January-July, 2026

Distribution account	Transaction date	Transaction type	Num	Name	Description	Account Name	Item split account	Amount	Balance
9000 Interfund Transfer	06/12/2026	Journal Entry	232		Transfer from CBFPPD Bond Account to reimburse station supplies	9000 Interfund Transfer		10,000.00	-140,930.31
9001 Transfer to CBFPD	03/02/2026	Journal Entry	221		Transfer to Operating Money Market Account	9001 Transfer to CBFPD		300,000.00	159,069.69
9001 Transfer to CBFPD	06/17/2026	Journal Entry	063026-1		TRANSFER TO HOUSING FUND CBFPD	9001 Transfer to CBFPD		1,000,000.00	1,159,069.69
Total for --								**$1,159,069.69**	
TOTAL								**$1,159,069.69**	

Customer Service
PO Box 11813
Harrisburg, PA 17108-1813

ACCOUNT STATEMENT

Crested Butte Fire Protection District

For the Month Ending
July 31, 2026

Client Management Team

Stefani VonHoltum-Niesent
Director
950 17th Street
Denver, CO 80202
720-990-3408

Contents

Accounts included in Statement

2210106001	Crested Butte Fire Protection District
2210106002	Operating Account Fund
2210106003	Bond Payment Fund

Important Messages

CSIP will be closed on 09/07/2026 for Labor Day.

CRESTED BUTTE FIRE PROTECTION DISTRICT
SEAN CAFFREY
P.O. BOX 1009
CRESTED BUTTE, CO 81224

Online Access www.csipinvest.com **Customer Service** 1-855-274-7468

Important Disclosures

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Proxy Voting PFMAM does not normally receive proxies to vote on behalf of its clients. However, it does on occasion receive consent requests. In the event a consent request is received the portfolio manager contacts the client and then proceeds according to their instructions. PFMAM's Proxy Voting Policy is available upon request by contacting Service Operations at the address below.

Questions About an Account PFMAM's monthly statement is intended to detail our investment advisory activity as well as the activity of any accounts held by clients in pools that are managed by PFMAM. The custodian bank maintains the control of assets and executes (i.e., settles) all investment transactions. The custodian statement is the official record of security and cash holdings and transactions. PFMAM recognizes that clients may use these reports to facilitate record keeping and that the custodian bank statement and the PFMAM statement should be reconciled and differences resolved. Many custodians use a settlement date basis which may result in the need to reconcile due to a timing difference. If you do not receive a report from the custodian on at least a quarterly basis, please notify your relationship manager at your custodian and PFMAM.

Account Control PFMAM does not have the authority to withdraw funds from or deposit funds to the custodian outside the scope of services provided by PFMAM. Our clients retain responsibility for their internal accounting policies; implementing and enforcing internal controls and generating ledger entries or otherwise recording transactions.

Market Value Generally, PFMAM's market prices are derived from closing bid prices as of the last business day of the month as supplied by ICE Data Services. There may be differences in the values shown for investments due to accrued but uncollected income and the use of differing valuation sources and methods. Non-negotiable FDIC-insured bank certificates of deposit are priced at par. Although PFMAM believes the prices to be reliable, the values of the securities may not represent the prices at which the securities could have been bought or sold. Explanation of the valuation methods for a registered investment company or local government investment program is contained in the appropriate fund offering documentation or information statement.

Amortized Cost The original cost of the principal of the security is adjusted for the amount of the periodic reduction of any discount or premium from the purchase date until the date of the report. Discount or premium with respect to short term securities (those with less than one year to maturity at time of issuance) is amortized on a straightline basis. Such discount or premium with respect to longer term securities is amortized using the constant yield basis.

Tax Reporting Cost data and realized gains / losses are provided for informational purposes only. Please review for accuracy and consult your tax advisor to determine the tax consequences of your security transactions. PFMAM does not report such information to the IRS or other taxing authorities and is not responsible for the accuracy of such information that may be required to be reported to federal, state or other taxing authorities.

Financial Situation In order to better serve you, PFMAM should be promptly notified of any material change in your investment objective or financial situation.

Callable Securities Securities subject to redemption prior to maturity may be redeemed in whole or in part before maturity, which could affect the yield represented.

Portfolio The securities in this portfolio, including shares of mutual funds, are not guaranteed or otherwise protected by PFMAM, the FDIC (except for certain non-negotiable certificates of deposit) or any government agency. Investment in securities involves risks, including the possible loss of the amount invested. Actual settlement values, accrued interest, and amortized cost amounts may vary for securities subject to an adjustable interest rate or subject to principal paydowns. Any changes to the values shown may be reflected within the next monthly statement's beginning values.

Rating Information provided for ratings is based upon a good faith inquiry of selected sources, but its accuracy and completeness cannot be guaranteed.

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Key Terms and Definitions

Dividends on local government investment program funds consist of interest earned, plus any discount ratably amortized to the date of maturity, plus all realized gains and losses on the sale of securities prior to maturity, less ratable amortization of any premium and all accrued expenses to the fund. Dividends are accrued daily and may be paid either monthly or quarterly. The monthly earnings on this statement represent the estimated dividend accrued for the month for any program that distributes earnings on a quarterly basis. There is no guarantee that the estimated amount will be paid on the actual distribution date.

Current Yield is the net change, exclusive of capital changes and income other than investment income, in the value of a hypothetical fund account with a balance of one share over the seven-day base period including the statement date, expressed as a percentage of the value of one share (normally $1.00 per share) at the beginning of the seven-day period. This resulting net change in account value is then annualized by multiplying it by 365 and dividing the result by 7. The yields quoted should not be considered a representation of the yield of the fund in the future, since the yield is not fixed.

Average maturity represents the average maturity of all securities and investments of a portfolio, determined by multiplying the par or principal value of each security or investment by its maturity (days or years), summing the products, and dividing the sum by the total principal value of the portfolio. The stated maturity date of mortgage backed or callable securities are used in this statement. However the actual maturity of these securities could vary depending on the level or prepayments on the underlying mortgages or whether a callable security has or is still able to be called.

Monthly distribution yield represents the net change in the value of one share (normally $1.00 per share) resulting from all dividends declared during the month by a fund expressed as a percentage of the value of one share at the beginning of the month. This resulting net change is then annualized by multiplying it by 365 and dividing it by the number of calendar days in the month.

YTM at Cost The yield to maturity at cost is the expected rate of return, based on the original cost, the annual interest receipts, maturity value and the time period from purchase date to maturity, stated as a percentage, on an annualized basis.

YTM at Market The yield to maturity at market is the rate of return, based on the current market value, the annual interest receipts, maturity value and the time period remaining until maturity, stated as a percentage, on an annualized basis.

Managed Account A portfolio of investments managed discretely by PFMAM according to the client's specific investment policy and requirements. The investments are directly owned by the client and held by the client's custodian.

Unsettled Trade A trade which has been executed however the final consummation of the security transaction and payment has not yet taken place.

Please review the detail pages of this statement carefully. If you think your statement is wrong, missing account information, or if you need more information about a transaction, please contact PFMAM within 60 days of receipt. If you have other concerns or questions regarding your account, or to request an updated copy of PFMAM's current disclosure statement, please contact a member of your client management team at PFMAM Service Operations at the address below.

PFM Asset Management
Attn: Service Operations
213 Market Street
Harrisburg, PA 17101

NOT FDIC INSURED **NO BANK GUARANTEE** **MAY LOSE VALUE**

Consolidated Summary Statement

Account Statement

For the Month Ending **July 31, 2026**

Crested Butte Fire Protection District

Portfolio Summary

Portfolio Holdings	Cash Dividends and Income	Closing Market Value	Current Yield
CSIP LGIP	6,461.72	2,015,838.99	3.76 %
Total	**$6,461.72**	**$2,015,838.99**	

Investment Allocation

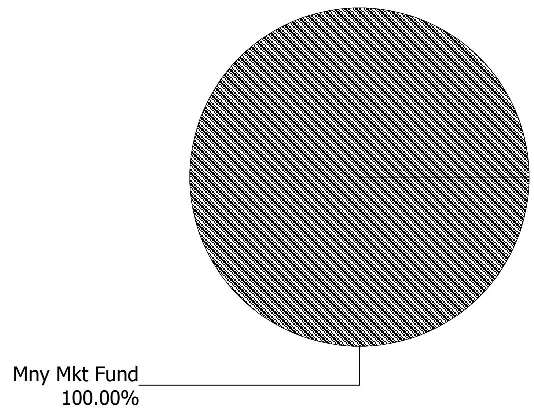
Investment Type	Closing Market Value	Percent
Money Market Mutual Fund	2,015,838.99	100.00
Total	**$2,015,838.99**	**100.00%**

Maturity Distribution (Fixed Income Holdings)

Portfolio Holdings	Closing Market Value	Percent
Under 30 days	2,015,838.99	100.00
31 to 60 days	0.00	0.00
61 to 90 days	0.00	0.00
91 to 180 days	0.00	0.00
181 days to 1 year	0.00	0.00
1 to 2 years	0.00	0.00
2 to 3 years	0.00	0.00
3 to 4 years	0.00	0.00
4 to 5 years	0.00	0.00
Over 5 years	0.00	0.00
Total	**$2,015,838.99**	**100.00%**

Weighted Average Days to Maturity **1**

Sector Allocation



Account Statement

For the Month Ending **July 31, 2026**

Consolidated Summary Statement

Crested Butte Fire Protection District

Account Number	Account Name	Opening Market Value	Purchases / Deposits	Redemptions / Sales/ Maturities	Unsettled Trades	Change in Value	Closing Market Value	Cash Dividends and Income
2210106001	Crested Butte Fire Protection District	368,822.67	1,060.53	(60,000.00)	0.00	0.00	309,883.20	1,060.53
2210106002	Operating Account Fund	569,597.56	1,809.12	0.00	0.00	0.00	571,406.68	1,809.12
2210106003	Bond Payment Fund	1,130,957.04	3,592.07	0.00	0.00	0.00	1,134,549.11	3,592.07
Total		**$2,069,377.27**	**$6,461.72**	**($60,000.00)**	**$0.00**	**$0.00**	**$2,015,838.99**	**$6,461.72**

Account Statement - Transaction Summary

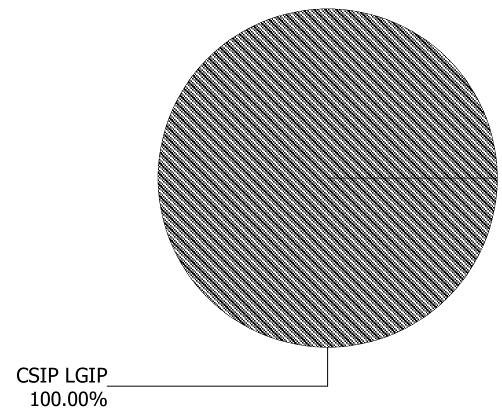
For the Month Ending **July 31, 2026**

Crested Butte Fire Protection District - Crested Butte Fire Protection District - 2210106001

CSIP LGIP	
Opening Market Value	368,822.67
Purchases	1,060.53
Redemptions	(60,000.00)
Unsettled Trades	0.00
Change in Value	0.00
Closing Market Value	**$309,883.20**
Cash Dividends and Income	1,060.53

Asset Summary	July 31, 2026	June 30, 2026
CSIP LGIP	309,883.20	368,822.67
Total	**$309,883.20**	**$368,822.67**

Asset Allocation



Account Statement

For the Month Ending **July 31, 2026**

Crested Butte Fire Protection District - Crested Butte Fire Protection District - 2210106001

Trade Date	Settlement Date	Transaction Description	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
CSIP LGIP					
Opening Balance					**368,822.67**
07/14/26	07/14/26	Redemption - ACH Redemption	1.00	(60,000.00)	308,822.67
07/31/26	08/03/26	Accrual Income Div Reinvestment - Distributions	1.00	1,060.53	309,883.20
Closing Balance					**309,883.20**

	Month of July	Fiscal YTD January-July
Opening Balance	368,822.67	4,423,437.61
Purchases	1,060.53	46,445.59
Redemptions (Excl. Checks)	(60,000.00)	(4,160,000.00)
Check Disbursements	0.00	0.00
Closing Balance	**309,883.20**	**309,883.20**
Cash Dividends and Income	1,060.53	46,445.59

Closing Balance	309,883.20
Average Monthly Balance	334,018.17
Monthly Distribution Yield	3.74%

Account Statement - Transaction Summary

For the Month Ending **July 31, 2026**

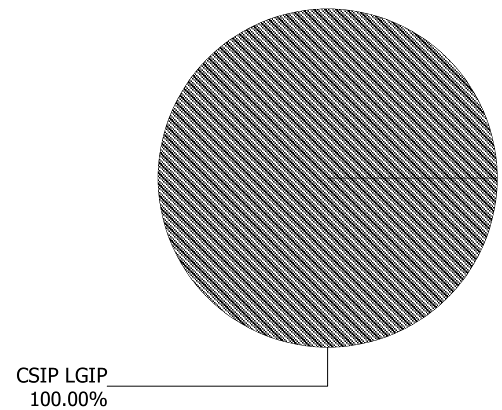
Crested Butte Fire Protection District - Operating Account Fund - 2210106002

CSIP LGIP	
Opening Market Value	569,597.56
Purchases	1,809.12
Redemptions	0.00
Unsettled Trades	0.00
Change in Value	0.00
Closing Market Value	**$571,406.68**
Cash Dividends and Income	1,809.12

Asset Summary

	July 31, 2026	June 30, 2026
CSIP LGIP	571,406.68	569,597.56
Total	**$571,406.68**	**$569,597.56**

Asset Allocation



COLORADO STATEWIDE INVESTMENT PROGRAM

Account Statement

For the Month Ending **July 31, 2026**

Crested Butte Fire Protection District - Operating Account Fund - 2210106002

Trade Date	Settlement Date	Transaction Description	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
CSIP LGIP					
Opening Balance					**569,597.56**
07/31/26	08/03/26	Accrual Income Div Reinvestment - Distributions	1.00	1,809.12	571,406.68
Closing Balance					**571,406.68**

	Month of July	Fiscal YTD January-July
Opening Balance	569,597.56	803,197.03
Purchases	1,809.12	15,883.35
Redemptions (Excl. Checks)	0.00	(247,673.70)
Check Disbursements	0.00	0.00
Closing Balance	**571,406.68**	**571,406.68**
Cash Dividends and Income	1,809.12	15,883.35

Closing Balance	571,406.68
Average Monthly Balance	569,655.92
Monthly Distribution Yield	3.74%

Account Statement - Transaction Summary

For the Month Ending **July 31, 2026**

Crested Butte Fire Protection District - Bond Payment Fund - 2210106003

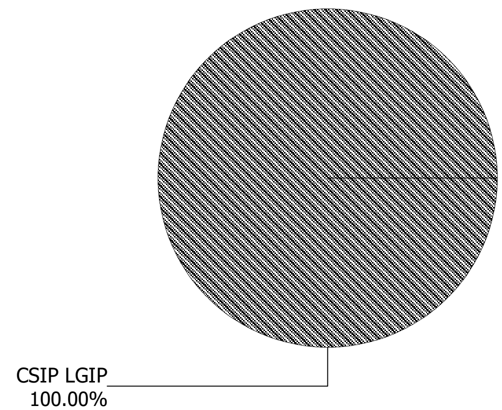
CSIP LGIP

Opening Market Value	1,130,957.04
Purchases	3,592.07
Redemptions	0.00
Unsettled Trades	0.00
Change in Value	0.00
Closing Market Value	**$1,134,549.11**
Cash Dividends and Income	3,592.07

Asset Summary

	July 31, 2026	June 30, 2026
CSIP LGIP	1,134,549.11	1,130,957.04
Total	**$1,134,549.11**	**$1,130,957.04**

Asset Allocation



Account Statement

For the Month Ending **July 31, 2026**

Crested Butte Fire Protection District - Bond Payment Fund - 2210106003

Trade Date	Settlement Date	Transaction Description	Share or Unit Price	Dollar Amount of Transaction	Total Shares Owned
CSIP LGIP					
Opening Balance					**1,130,957.04**
07/31/26	08/03/26	Accrual Income Div Reinvestment - Distributions	1.00	3,592.07	1,134,549.11
Closing Balance					**1,134,549.11**

	Month of July	Fiscal YTD January-July
Opening Balance	1,130,957.04	372,730.72
Purchases	3,592.07	761,818.39
Redemptions (Excl. Checks)	0.00	0.00
Check Disbursements	0.00	0.00
Closing Balance	**1,134,549.11**	**1,134,549.11**
Cash Dividends and Income	3,592.07	11,818.39

Closing Balance	1,134,549.11
Average Monthly Balance	1,131,072.91
Monthly Distribution Yield	3.74%

CRESTED BUTTE FIRE PROTECTION DISTRICT
Fire Prevention Division
Emergency Medical Services | Fire | Community Risk Reduction
300 County Road 317 | P.O. Box 1009 Crested Butte, CO 81224
Phone: (970) 349-5333 | Fax: (970) 349-3420
Website: www.cbfpd.org

July 31, 2026

CBFPD Board of Directors (BOD)

RE: Fire Prevention Division work summary for July 2026

Dear Board of Directors,

The list below is some of the larger projects in the development and review stages:

Major Projects: (planning, fire requirements & pre application meetings) ON GOING

Mount Crested Butte
- Prospect II-on going
- North Village-on going
- 17 Marcellina (Oros)
- Beckwith (Elevation)
- Nevada Ridge
- Bear Crossing
- Maroon Haus

Crested Butte
- CBCS-renovations
- Forest Queen
- Princess

County
- Whetstone Housing
- Lacy Ranch 400 acres on going

Approved Plan Reviews/Letters: completed in May - **16**

Mount Crested Butte:	Crested Butte:	County:
8	0	6

Inspections & Meetings: competed in May- **52**

Mount Crested Butte:	Crested Butte:	County:	Out of District
8	**10**	**34**	**0**

Company Level (OP's) Annual Life Safety Inspections: to be updated at the BOD meeting

- **Total Re-assigned in May – 0**
- **Fully Completed- (passed) - 1**
- **Inspected/Completed with failures- (due for re-inspection)-2**
- **Currently scheduled- 3**

<u>Fire Prevention Division summary</u>:

- The Fire Prevention staff continue to maintain active involvement with operational personnel by attending monthly Captains meetings to provide construction updates on major development projects. This ongoing coordination ensures that all divisions maintain situational awareness regarding fire safety impacts of ongoing construction activities.
- Members of the Fire Prevention team conducted on-site inspections of construction areas to facilitate the establishment of safe welding sites. This proactive approach enabled contractors to continue essential project work during the fire ban period, while maintaining compliance with fire safety regulations and minimizing operational risk.
- The address sign program remains active with 21 additional signs requested from the community. Lieutenant Reeves and Chris Carver have completed installation of 15 signs to date. Additionally, personnel completed the annual testing of the two dry hydrants required to be inspected within the district, fulfilling all 2026 annual dry hydrant testing requirements. We extend our gratitude to Chris Carver and Lieutenant Reeves for their diligent completion of this critical infrastructure maintenance task
- The Fire Prevention leadership attended the first session of the Public Safety Leadership Development program in July, with Sean and Annie. The second session is scheduled for August. We acknowledge Dale's assistance in administering Brad's Acting Officer testing on a scheduled day off. Additionally, efforts continue in coordination with the state community risk representative to complete a comprehensive risk assessment for the district.
- The CBCS remodel project continues with ongoing work in Area D. The C area sprinkler system was inspected and passed inspection, enabling the fire suppression system to be charged and operational throughout the building. Fire Prevention is conducting bi-weekly meetings with the construction company to monitor project progress and track the status of life safety systems. Final inspection is scheduled for August 12, 2026.
- The Elevation Hotel project continues to advance as planned. The project representative has met with the Crested Butte Fire Protection District to discuss

potential plan revisions. The current construction schedule calls for partial closure with lower-level construction commencing in the fall, with full project closure planned for spring. No building permit has been issued at this time.

- Whetstone has successfully completed the installation of the fire hydrant system serving the complex. A coordinated hydrant testing event was conducted with representatives from the Fire Prevention Team, Town of Crested Butte Public Works, Gunnison County management, and Spallone Construction. All tests were successful, confirming that the project has achieved compliance with water supply requirements and may proceed with structural construction.

- North Village Associates has completed a pre-planning meeting with the Fire Prevention team to present submitted infrastructure plans and to review the proposed lift station site.

Updates & Enforcement issues:

- Whetstone Workforce Housing – update at Board of Directors meeting.
- First Due – update
- The Forest Queen – update

Action request to the Board of Directors:

-none at this time

July 2026 EMS & Fire Chief Board Report

July was a busy month, with 112 calls for service. The district also responded to several mutual aid requests in support of Gunnison Paramedics and Gunnison Fire Protection District. Our personnel were able to support multiple out-of-district assignments, including a 72-hour surge deployment with a Type VI engine staffed by Corey Tibljas, Dylan Futrell, and Sean Slattery. In addition, Randy Felix was assigned to a full deployment with Mesa Helitack as part of a Helicopter Crew Member (HECM) mission. I want to thank the members who volunteered to backfill these positions, allowing us to maintain service levels while supporting neighboring communities. These assignments provide invaluable operational experience that directly benefits our district through enhanced skills, knowledge, and regional partnerships.

Internally, July was equally productive. Significant progress was made on several organizational initiatives, including the development and revision of policies and Standard Operating Guidelines (SOGs), implementation of the Acting Officer Assessment process, creation of the LEAD EMS Field Training Officer (FTO) job description, and development of the Interior Firefighter Assessment process. We also took delivery of our new portable radios, replacing older units that are no longer supported by the manufacturer. Reliable communication remains fundamental to safe and effective emergency operations, and this investment provides a standardized and dependable radio fleet across the organization.

From a budget perspective, part-time wages are currently tracking approximately 13% over budget. This increase is primarily attributable to onboarding trainees, utilizing part-time personnel alongside training staff, and covering vacancies created by vacation leave and employee illness. A plan has been implemented for the off-season to better align expenditures with the approved budget while continuing to meet operational staffing needs. Additionally, the district submitted a SAMHSA grant application seeking funding for an EMS Training Captain position to further strengthen our training and workforce development efforts.

Finally, I would like to recognize several members for their commitment and compassion. Captain Bettencourt and Firefighter/EMT Dylan Futrell stood honor guard at Crippin Funeral Home during the line-of-duty death Honor Watch for pilot Nicholas Dale. Firefighters and first responders from across the region participated in honoring his service until he was transported to Denver International Airport for his final journey home.

I would also like to express my sincere appreciation to Captain Jakino, Veronica, and Tara for their willingness to assist in bringing home a long time local from Denver. Tara backfilled Veronica's shift, making this mission possible for this family. She passed away peacefully shortly after arriving home, and because of our members' compassion and teamwork, her family was able to spend those final moments together.

Operational Highlights:

1. 112 calls for service
2. Several mutual aid support efforts
3. Surge order request fulfilled

Personnel/Volunteer Update and Recognitions:

1. Paramedic Eric Roberts has successfully completed his 6-month probationary period
2. Corey Tibljas completed his Engine Boss Taskbook and is recognized as such with us
3. Liv Holowachuk successfully completed and earned her AEMT license and has begun her FTO process
4. FF/Paramedic Brad Farson successfully completed his Acting Officer taskbook, passed the Acting Officer assessment and is approved for this role
5. Ryan Woods successfully got signed off as an interior structural firefighter
6. 3 members met the monthly volunteer requirements
7. We are pleased to have FF/Paramedic Joe Blunn return to work. Operational staffing is at full staffing now.

Training and professional development:

1. Fire training topics included
   a. Wildland portable pumps
   b. Drone basics
   c. Interior firefighter check off beta testing
   d. Acting officer development and assessment
   e. Pump and roll operations
   f. High-rise operations
2. EMS training topics included
   a. Ventilator refresher training
   b. Online individual medical training
   c. Airway training and scenarios
3. We will be collaborating with Gunnison Fire this fall for a fire academy. We have several members in the department who will be participating. The academy will run from late September – late November.
4. Continued work with trainees on EMS Taskbooks
5. Dates have been set for our customized leadership training in September. This training is mandatory for all officer positions.

Community Involvement:

1. Support and transport of long-time local Adele from Denver back home

Vehicle, equipment, and maintenance update:

1. The final inspection of Quint 1 went well. There are some items for correction, however, we still anticipate delivery some time in September.
2. Medic 46 was sent to Colorado Springs for warranty repair work and is back in service. Fuel pump was replaced.
3. Primer for Tender 1 replaced
4. Tender 1 and E1 schedule for new tires

Month in REVIEW:
July 2026

911

112
total incidents

EMS calls
76
Most common call types:
Syncope/fainting
Head Injury
Alcohol use

Fire calls
36
Fire – 1
Majority of calls = false alarms/gas leaks

Calls by zone
Town of CB – 34 Mt. CB – 44 CB South – 12 County – 22


CRESTED BUTTE
QUINT
1
COMMANDER
CRESTED BUTTE
FIRE
EMS
FIRE PROTECTION DISTRICT
rosenbauer


CRESTED BUTTE
QUINT
1
CRESTED BUTTE
FIRE PROTECTION DISTRICT


CRESTED BUTTE
QUINT
1
CRESTED BUTTE
FIRE PROTECTION DISTRICT
27
26

BOARD ORIENTATION AND REVIEW

1. **DISTRICT OVERVIEW**. The District is a special district (a quasi-municipal government), organized under the statutes of Colorado, and is considered a political subdivision of the State.

1.1 As a governmental entity, the District must operate within its enabling statutes (Title 32, Special District Act). If the statutes do not confer a specific power, then the District probably lacks that power. Only those powers that are incidental to the express statutory grants of power will be "presumed" to exist.

1.2 As a governmental entity, it must operate consistent with the constitutional limitations (e.g., due process, equal protection, First Amendment issues, etc.).

1.3 District has defined boundaries for taxation, voting, and service purposes. Boundaries can be adjusted by inclusions and exclusions, pursuant to formal statutory procedures and the entry of a court order that is then recorded and filed with the assessor and the state.

1.4 District is subject to the *Open Meetings Law* and *Open Records Act*; and must post a transparency notice on its website that provides the basic information of the District (i.e., Board members, regular meeting timing, election timing, etc.).

2. **DISTRICT BOARD OPERATIONS.**

2.1 **Individual powers.** A Director has no <u>individual</u> legal powers/authority unless specifically authorized by statute or by the Board through formal motion/resolution (e.g., to sign a document, attend a meeting, form a subcommittee, etc.).

2.2 **Duty of Loyalty.** As a member of the Board, each Director is charged with acting in the best interests of the District, operating within legal authority, and respecting the decisions of the majority of the Board. While there may be disagreement on certain issues, once the Board has formally acted, each Director must abide by the decision of the Board.

2.3 **Bylaws.** Board is authorized to adopt bylaws and we recommend that you do so. Bylaws are the formal document that governs the operation of the District from the Board's standpoint (not the operational aspects).

2.4 **Attendance**. Statute provides a penalty for non-attendance: office deemed vacant after 3 un-excused absences (unless temporary illness/disability). Board must state in the minutes whether an absence is excused, and must approve absences due to "temporary mental or physical disability or illness."

2.5 **Notice**. Twenty-four (24) hour notice must be posted for all meetings (this is a recent change). The notices can either be posted in a public place or places, or on the official website of the District. The posting place or places for meeting Notices is set by the Board each year at the first meeting of the Board in January. If a special meeting is called, each director must be informed of the special meeting and its specific purpose, and special notice must be posted at least twenty-four (24) hours prior to the special meeting. The posted notice for any special or regular meeting must include the date, time, and place of the meeting as well as the specific agenda information for each meeting. Any formal actions by the Board must be included on the agenda for the specific meeting the action is contemplated.

2.6 **Executive Sessions.** All official business of the Board must be conducted at a public meeting. All meetings are either "regular" or "special" and there is no statutory provision for a closed session like "study" sessions. All meetings must be open to the public. However, the Board can go into an executive session (closed to the public) upon a motion stating the purpose of the executive session, citing to the exact statutory authorization, <u>and the subject matter with as much detail as possible without jeopardizing the nature of the executive session</u>, duly seconded, and approved by a two-thirds affirmative vote. <u>No formal action can be taken in an executive session.</u> Any formal action taken in an executive session is deemed void by law. After the session, the Board reconvenes the public meeting, and takes whatever action is necessary. Executive sessions can <u>only</u> be called for one the following purposes (cite, Sec. 24-6-402(4), CRS, using one of the specific subparagraphs):

a. The purchase, acquisition, lease, transfer, or sale of any real or personal property.

b. Conferences with the Board's attorney to receive *specific* legal advice.

c. Matters that are required to be kept confidential by federal or state law.

d. Details of security arrangements or investigations, including defenses against terrorism.

e. Determining positions relative to matters that are the subject of negotiations and instructing negotiators.

f. Personnel matters regarding specific employees (as opposed to discussions of personnel policies), unless the session will include an employee who is the subject of the session and who requests an open meeting. NOTE: can<u>not</u> go into executive session to discuss another board member or to discuss the selection or appointment of a new board member.

g. Consideration of any documents protected by the Open Records Act (e.g., test questions/answers; real estate appraisals etc.)

h. Discussion of individual students where public disclosure would adversely affect the person or persons involved.

EXAMPLE: *"I move that we go into an executive session pursuant to Sec. 24-6-402(4)(e) to determine our position relative to the counteroffer made by the XYZ*

Co. regarding the contract for its services, and to instruct our Chief regarding such contract negotiations."

NOTE: Failure to follow the statutory requirements of the Open Meetings Law may result in the invalidity of the action taken: "No resolution, rule, regulation, ordinance or formal action of a state or local public body shall be valid unless taken or made at a meeting that meets the requirements of [the Open Meetings Act.]. (Sec. 24-6-402(8), CRS) IMPROPER ACTION IS STATUTORILY **DEEMED VOID**, NOT MERELY VOIDABLE!

2.7 **Minutes.** Minutes must be made and kept for all meetings, including executive sessions. Minutes of regular meetings are permanent records! All executive sessions must be electronically recorded (except for matters subject to attorney-client privilege). Electronic records of executive sessions are not made public but are kept separately, and can be destroyed after 90 days if no challenge is made that the session was illegal. If the District has electronically recorded the minutes of the open portion of the meetings, it must continue to do so.

2.8 **Meetings.** Meetings are for conducting the District's business and affairs, not for listening to the public's input on each and every item or issue. However, we suggest including in the agenda an item called "*public comments*" and allowing the public to comment at that time (but set time limitations) thus allowing the Board to conduct its business without interruption. (Public hearings are sometimes required (e.g. inclusions/exclusions) and are treated separately from the public comments portion of the meeting.)

2.9 **Voting and other procedural matters.** Voting may be by voice vote. The Chair/President also must vote. Directors cannot choose to not vote by abstaining whenever they face a difficult issue! Can only abstain when there is a conflict of interest. If a Director has a conflict of interest then they must also refrain from any discussion on that issue in addition to abstaining from the vote. Action taken by the board should be my **formal motion**, motion seconded, and a vote taken, and minutes reflect "It was moved and seconded that_____________. The motion carried unanimously (or by a vote of ___to___"). Formal written **resolutions** are only needed for authorizing continuing actions, real estate matters, to comply with statutory requirements (i.e., budget), or to create a formal record of the reasons for an action. Informal **consensus** of the board should also be stated in the minutes as a record of Board approval of actions taken or to be taken by administration. (e.g. "The General Manager reported that_________. It was the consensus of the Board that the General Manager continue to _________.")

2.10 **Conflicts of Interest.** Holding public office is a "public trust" and duties must be discharged for the benefit of the public, and not for private gain or interest. A director cannot receive any compensation in any form from the District other than the director's fee for attending Board meetings. Statutory ethics provisions prohibit certain actions by Directors. Pursuant to the ethics statutes, a local government official (elected or appointed) **shall not:**

a. Disclose or use confidential information acquired during the course of official duties for personal interests. [NOTE: discussions in executive session should always remain confidential.]

b. Accept a gift of substantial value that tends to improperly influence a reasonable person.

c. Engage in financial transaction with a person whom you supervise or perform an official act affecting a business in which an interest is held or which you serve as consultant, agent, etc.

d. Be a party to, or interested in, a contract with the District.

e. Purchase property from the District, unless at public auction/bid.

2.11 **Reporting of Gifts.** A Board member must report any gift having a value of $50 or more that is given to them by virtue of being a board member.

2.12 **Service as an Employee.** Except for the director's fee for attending meetings, Board members cannot receive any other funds from the District and cannot be employed by the District. Directors can currently earn a maximum of $100 per meeting attended, but cannot exceed a total of $2,400 in a calendar year.

2.13 **Appointments.** If a vacancy occurs, the Board must appoint a replacement within 60 days of the vacancy and if an appointment is not made, the county commissioners may then appoint a replacement. The appointee serves only until the next election and then, if he/she chooses to run for that seat, runs for the remaining term of that seat (if that seat is up, then for four years). For example, if a Director is elected to a 4 year term in 2025, but resigns in 2026, a replacement Director is appointed to fill the seat until 2027 (the next regular election). However, since the original term of the seat went through 2029 (4 year term starting in 2025), the seat would be on the 2027 ballot for a 2-year term. That way, in 2029 that same seat is up for election for a 4-year term and maintains the original term cycle.

3. **BUDGET RESTRICTIONS.** The District is restricted by state statute and by the state constitutional provision known as TABOR (The Taxpayers Bill of Rights). TABOR imposed the following on all governments, though some (noted below) can be waived through a "De-Brucing" ballot measure approved by the voters:

3.1 **Limitation on Revenues (from all sources):** Can only be increased by the sum total of the percentage of CPI increase and the percentage of growth in actual (not assessed) valuation from new construction. Thus, if $100,000 spent in 2003, and CPI increased by 2% and growth increased by 5%, then government could raise and spend $107,000 in 2004 (2% +5% = 7% increase). **THIS CAN BE DE-BRUCED.**

3.2 **Limitation on Tax revenues:** Can only be increased by the sum total of the percentage of CPI increase and the percentage of growth in actual (not assessed) valuation from new construction; OR by the existing statutory 5.5% limitation, *whichever is more stringent*. **THIS CAN BE DE-BRUCED.**

3.3 **Revenues in excess of these two limitations must be refunded:** Refund is made in the following year, *unless* voters approve a specific or continual revenue change ("De-Brucing"). THIS CAN BE DE-BRUCED.

3.4 New taxes and mill levy increases over the prior year's mill levy---both require voter approval. **THIS IS NOT SUBJECT TO DE-BRUCING. VOTERS MUST APPROVE OF TAX INCREASES.**

3.5 Any debt (multi-year financial obligation) requires voter approval unless it is annually subject to board's discretionary appropriation, or unless board specifically reserves enough funds to cover the obligation in future years. Note: lease-purchase agreements which contain a "subject to annual appropriations clause" are legally deemed to NOT be "multi-year financial obligations." **THIS CANNOT BE DE-BRUCED.**

DE-BRUCING. Voters can allow government to exceed, keep, and spend revenues from all sources or from specific sources (e.g., just non-tax sources). Simply put: voters are asked to excuse the government from the limitations of paragraphs 3.1, 3.2, and 3.3 above. AG has ruled that voters can approve a waiver of the 5.5% limitation as well as De-Bruce. Even if De-Bruced and voters waived the statutory 5.5% limitation, there can be no tax increase (no higher mill levy) or no new debt without separate voter approval of a new ballot measure! In addition, each new tax increase or debt approval must contain the appropriate "De-Brucing" clause to ensure waiver of the restrictions on the new measure.

3.6 **NEW REVENUE LIMIT (TAX YEAR 2025).** Beginning in tax year 2025 (taxes collected and paid in 2026), a new revenue limit is applicable to special districts that have previously "De-Bruced". The new limit is 10.5% over the 2-year property assessment cycle. This is a new legal standard and it still remains to be seen how it will be monitored and enforced, but we encourage districts to self-monitor revenue growth to ensure adjustments can be made prior to a potential over-collection of revenue. There are a number of exceptions to what revenue counts towards the cap, with the primary four (4) being (i) new properties by construction or inclusion; (ii) specific bond/debt repayment taxes; (iii) new mill levies (i.e., approved increase does not count against cap); and (iv) specific ownership taxes.

THIS NEW REVENUE LIMIT CAN BE WAIVED BY A VOTE OF DISTRICT VOTERS.

4. **ENTERPRISE STATUS.** TABOR exempts enterprises from its restrictions/limitations. An enterprise is defined as a governmental business/operation that receives no more than 10% of its cash revenues from any government. Most water and/or sanitation districts have established enterprises because they can operate from service revenues instead of tax revenues. A fire district could segregate its ambulance service into an enterprise if it could be self-sustaining (or subsidized less than 10% with tax dollars). Implementing statutes prohibit enterprises from levying taxes. Those that do levy taxes for general operating purposes do so under a "governmental" fund/function, and then transfer those funds (or a portion thereof) to the enterprise fund, keeping the amount less than 10% of total revenues [thus using taxes to supplement operations].

5. **TERM LIMITS**. Board members cannot serve more than two consecutive terms of office. Terms are consecutive unless they are separated by at least four years. District voters may eliminate or modify these limitations through a ballot measure.

6. **LIABILITY LIMITED.** Liability can arise in one of three ways: under common law doctrines of ***tort liability*** (e.g., negligence, intentional torts, etc.); under state or federal ***statutes*** (e.g., prohibitions regarding discrimination or for environmental damage); and from ***contractual rights*** (e.g., when a contract is breached by one of the parties). The following are some limits on liability:

6.1 Board members enjoy qualified immunity under the common law: discretionary actions taken in the course of the performance of public duties are normally protected.

6.2 The Colorado Governmental Immunity Act protects the District (as an entity) and its employees (defined to include both paid employees and volunteers) and elected officials from tort claims arising from personal injury or property damage except for certain limited claims that are permitted to be asserted by the Act. The three main exceptions to the Act's protections and which are applicable to special districts are: (i) claims arising from the dangerous condition of public buildings; (ii) claims arising out of the operation of governmental vehicles which are <u>not</u> running "hot" under an emergency; and (iii) claims arising from the operation/maintenance of a water system.

6.3 The Act requires the District to defend the individual employee/official unless he/she intentionally caused the injury or property damage.

6.4 Even if the Act does not offer immunity, it limits recovery on claims to $424,000 per person and $1,195,000 per occurrence (but each person limited to $424,000).

6.5 The District maintains insurance to protect it and its employees/officials from most claims asserted under various federal and state statutes. In addition, because the Board collectively must act in these areas, there is minimal chance for individual directors to be held individually liable absent malicious, intentional conduct.

6.6 No insurance carrier issues insurance coverage for contractual claims.

6.7 Recommend adopting an "indemnification policy" for all employees, volunteers, officers and agents who are sued for damages arising out of the good-faith performance of their authorized duties (excluding intentional torts or criminal behavior); or can wait and adopt an indemnification resolution if sued.

7. **WHAT ABOUT A VEHICLE "RUNNING HOT?** The Immunity Act protects the driver of a government owned/leased emergency vehicle against claims made for property damage/injury/death IF the governmental emergency vehicle is:

7.1 Responding in good faith TO an emergency/fire call (even if when, on arrival, there is no "emergency" or "fire"). You may rely upon the dispatcher's description/alert/coding; and

7.2 Operating pursuant to §42-4-108(2) and -108(3), C.R.S., which explains that a responding vehicle may:

a. Disregard parking/standing regulations;
b. Proceed past a red or stop signal or stop sign "but only after slowing down as may be necessary for safe operation";
c. Exceed the speed limits "so long as said driver does not endanger life or property"; and
d. Disregard other traffic regulations (directions, turning restrictions, etc.)

While making use of appropriate lights and sirens.

8. **NEW FACILITIES.** Special districts can locate new facilities on any property regardless of county or municipal zoning restrictions, but must go through a process known as "location and extent review" to allow the governmental entity with land use oversight an opportunity to address the exact location and extent of the building/facility, and to impose reasonable conditions such as landscaping, access, siting, etc. However, if a local government denies a development request from a special district under location and extent review, the district's Board can overrule the local government's denial and proceed with the project. Some counties have adopted regulations under the "state interest" statute known as 1041 regulations. Under that statute, districts cannot over-rule the county's decision because certain operations/activities are deemed of "state wide interest." For example, building a new reservoir would be subject to 1041 review rather than location and extent review.

9. **INTERGOVERNMENTAL AGREEMENTS.** If two governmental entities both possess the same legal powers, they may enter into contracts with each other. These contracts are called intergovernmental agreements ("IGAs"). IGAs can cover a multitude of issues, such as providing mutual aid/assistance in the event of emergencies or partnering on public building developments. If an IGA forms a new entity (with representation on that new entity's board consisting of reps from each entity) it is known as an "authority." Regionalization to reduce the duplication of services is often accomplished through the creation of authorities and as a first step towards formal consolidation of special districts.

10. **POWER OF EMINENT DOMAIN.** The District possesses the power of eminent domain and dominant eminent domain (trumps another entity that only has eminent domain powers) to acquire property needed for its operations.

10.1 The statute prohibits the use of eminent domain to acquire water rights.

10.2 Normally, the District utilizes the public rights of way or easements dedicated for use by utilities, but occasionally an easement is required across private property and condemnation can be utilized if negotiations fail. By law, the District may only pay "fair market value and reasonable settlement costs" for property interests (easements or full title).

11. **FINANCING.** Non-enterprises can issue general obligation bonds (requires voter approval) and revenue bonds. Enterprises can only issue revenue bonds that pledge repayment from the District's future revenues. In addition to bonds, the District is eligible for certain revolving

loans and grants from various state agencies but these grants/funds cannot exceed the revenue limitations contained in TABOR, unless the District is De-Bruced. Lease-purchase agreements (must be subject to annual appropriation) are often used for capital asset acquisition (fire trucks, ambulances, expensive equipment, etc.).

12. **CONSTRUCTION CONTRACTS.** All construction contracts for work or materials, or both, involving $120,000 or more must go out to public bid unless a design-build process is used (and then the Board can send out requests for proposals to qualified bidders). Board is not required to take the lowest bid and may take the bid that is in the "best interests" of the District.

13. **VOLUNTEER PENSION ISSUES.** A district must maintain accurate records for volunteer pension purposes. For a year of service to be counted towards retirement, the volunteer must meet a statutorily imposed requirement of 36 hours of training each year. It is up to the district to determine what constitutes training---some districts allocate the total hours between formal classroom and hands-on responses/calls, other meetings, etc.

13.1 Full pension awarded after 20 years of service and reaching 50 years of age.

13.2 Partial pension may be awarded between 10-20 years of service and reaching 50 years of age, at discretion of board if fund is actuarially sound, on a prorated basis. Thus, if Board establishes 10 years, then ½ pension can be granted. If 12 years, then 12/20ths or 3/5ths can be granted, etc.

13.3 If service is all after 1977, then the pension amount is prorated among each district/municipality for which a volunteer served at least 5 years. Thus, for a 20 year benefit, if 14 years were with one district and 6 with another, then the first district would be responsible for 14/20ths and the second 6/20ths. If any portion of the service was before 1977, then the last district served pays 100%.

14. **FLSA vs. VOLUNTEER PENSION ISSUES.** The Fair Labor Standards Act (FLSA) prohibits a district from requiring or allowing a paid firefighter to also volunteer his/her time to the district when off-duty. Such time is counted, per FLSA, for purposes of calculating over-time (FLSA applies to districts employing 5 or more employees).

15. **COMPENSATING VOLUNTEERS.** A volunteer, under Colo. pension laws, is a firefighter who renders service without compensation being paid for that service. However, the Colorado Volunteer Firefighter Pension Act states that "compensation" does not include:

15.1 reimbursable expenses (e.g., mileage, damaged clothing, meals while on duty, etc.); lost salary/wages from his/her normal job;

15.2 pension payments or benefits;

15.3 receiving benefits under an IRS qualified service award program (i.e., an IRS deferred compensation 457 plan);

15.4 payments from federal moneys (paid either directly or through the district) for temporary emergencies/incidents; OR

15.5 "nominal fees or benefits paid on a per-call basis or as part of an annual merit or recognition award program or other incentive award program." NOTE: the "cap" on all payments is the FLSA "20% of what a paid firefighter would be paid" rule.

16. **PAID EMPLOYEE PENSIONS.** All full-time firefighters must use the state created Fire and Police Pension Association ("FPPA") to provide pension benefits to the full-time firefighters. Full-time firefighters are defined as those employed primarily to engage in fire protection services and that work in excess of 1600 hours per year. Part-time paid firefighters can be included in FPPA plans if elected by the District and approved by FPPA.

17. **ELECTRONIC COMMUNICATIONS AND OPEN RECORDS.**

17.1 The District's email communications, and email communications between or among Board members, are potentially part of the District's public records that are open for inspection pursuant to the *Colorado Public Records Act (Act*), Section 24-72-101, C.R.S. Think before you write. Think again before you send.

17.2 Public records under the Open Records Act include all writings made, maintained, or kept by the District for use in the exercise of functions required or authorized by law or involving the receipt or expenditure of public funds. Correspondence of any type by Board members or employees that relate to the public business of the District can fall under this definition and, therefore, may be subject to disclosure upon request.

17.3 There are some exceptions that apply that would take mail communications out of the realm of public records and not subject to inspection by the public. These exceptions apply where such correspondence is:

a. Work product: intra- and inter-District advisory or deliberative materials assembled for the benefit of Board members, which materially express an opinion or are deliberative in nature and are communicated for the purpose of assisting the Board members in reaching a decision within the scope of their authority. The Board member may release the work product communication in whole or in part. This type of information includes, but is not limited to:

   - Notes and memoranda that relate to or serve as background information for such decisions; and,
   - Preliminary drafts and discussion copies of documents that express a decision by a Board member.

b. Without a demonstrable connection to the exercise of functions required or authorized by law or administrative rule and does not involve the receipt or expenditure of public funds. (e.g. personal emails)

c. A communication from a constituent to a Board member that clearly implies by its nature or content that the constituent expects that it is confidential or a communication from the Board member in response to such a communication from a constituent.

d. Subject to nondisclosure because the inspection of such record would be contrary to any state statute, contrary to any federal statute or regulation issued there under having the force and effect of law, or prohibited by rules promulgated by the supreme court or by the order of any court. (e.g., attorney-client privileged communication).

e. A communication concerning a criminal justice record.

f. A communication concerning notification of a possible non-accidental fire loss or fraudulent insurance act given to an authorized agency.

17.4 Note that describing a particular communication as "work product" or as "confidential" will not insulate it from a legal challenge. If challenged, a court would analyze the communication to determine its status under the Act.

18. **E-MAIL AND OPEN MEETINGS. Board members should not utilize electronic mail in order to conduct meetings, thereby making the communications subject to the Open Meetings Law**, Section 24-6-401 et seq., C.R.S. The Law specifically provides that if elected officials chose to use electronic mail to discuss pending legislation or other public business among themselves, that the electronic mail shall be subject to the requirements of the Law. Resolutions, rules, regulations, or formal actions of the District are not valid when taken at meetings that violate the Law. In addition, a court may issue an injunction to enforce the purposes of the Open Meetings Law and where the court finds a violation, it shall award the citizen prevailing in that matter his costs and reasonable attorney's fees.

THE DO'S AND DON'TS OF
BOARD MEMBERSHIP

WHAT A BOARD MEMBER SHOULD DO:

1. Know the District's purpose and the limits of its authority.

2. Identify problems and needs within the District's authority to solve and meet. Communicate them to the public, the Board, and the Manager.

3. Assist with long range planning. Have a vision of what the District should be and influence actions to progress in that direction.

4. Know and periodically review and update the District's master plans.

5. Determine the priority of District goals and insure implementation of activities in order of importance.

6. Adopt, utilize, and adhere to written policies (operating, financial, personnel, etc.)

7. Determine what level of service is reasonable, acceptable to public and affordable.

8. Set fees and/or taxes at levels necessary to achieve the purposes of the District and responsibly manage the assets of the public.

9. Adopt and monitor a budget designed to implement the plans and achieve the purposes of the District and responsibly manage the assets of the public.

10. Look at risk and return before investments are made.

11. Communicate with the public.

12. Select, direct, and communicate with the managers and staff as a Board.

13. **Let the Manager manage! Let the administration administer!**

14. Request, and be receptive to, manager and staff recommendations.

15. Weigh all information and input before making decisions.

16. Attend and participate in meetings. Come prepared (e.g., having read all materials needed for that meeting). *Focus on issues not personalities*. Discuss rather than argue. Support the majority decision.

17. Monitor progress and outcome of policy to determine if policy been properly implemented by Manager/staff.

18. Avoid conflicts of interest and any public appearance of impropriety.

19. Maintain a positive relationship with the media.

20. Recognize special accomplishments of the Board, Manager and Staff.

WHAT A BOARD MEMBER SHOULD NOT DO:

1. Become involved in the day-to-day operations of the District, i.e. don't "micromanage".

2. Involve the District in activities outside of its legal authority.

3. Individually supervise or direct the Manager's staff.

4. Individually direct or require work from the Manager (should be Board request/directive).

5. Publicly speak for the Board unless authorized by the Board.

6. Make promises to constituents outside of meetings absent prior Board approval.

7. "Blind side" the Manager or Board with surprise issues or visitors to meetings.

8. Be swayed by vocal minorities or make decisions based on one-sided input.

9. Expect favors or special consideration as a Director.

10. Circumvent established Board policy.

11. Attempt to assert "individual authority" as a Director (because none exists).

12. Divulge executive session discussions or other confidential information

13. Violate fiduciary and ethical duties.