CRESTED BUTTE FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS REGULAR MEETING

District Headquarters Conference Room

300 County Road 317 Crested Butte, CO 81224

Tuesday, September 8, 2026 - 5:15 PM

5:15 CALL REGULAR MEETING TO ORDER

1. Introduction of Guests
   - Gordie Olson, GMP Consultants
   - Scott and Chris Stryker, Western Slope Towers
   - Todd Goulding, Goulding Development Advisors
2. Review / Changes to Agenda

5:18 RECOGNITION

1. Past Chair and Director Ken Lodovico
2. Badging – Part-Time EMT Allison Ashy

5:25 CONSENT AGENDA

1. Approval of minutes August 11, 2026 regular meeting
2. Approval of monthly financial reports

5:30 FIRE PREVENTION REPORT

5:35 EMS & FIRE CHIEF REPORT

5:45 CHIEF EXECUTIVE REPORT

1. 2027 Preliminary Budget / Schedule Work Session
2. Station 2 Lot Line Adjustment
3. Abby Dee Thompson EHOP Variance Request

6:00 PUBLIC COMMENT

6:05 OLD / UNFINISHSED BUSINESS

1. Crested Butte South Communications Tower Update – Scott Stryker
2. Emergency Services Campus Clouseout – Sean Caffrey & Todd Goulding

6:15 NEW BUSINESS

1. Recruiting Profile and Job Description – Gordie Olson
2. Updated Impact Fees
3. Board Bylaws Update

6:50 UNSCHEDULED BUSINESS AND BOARD MEMBER COMMENTS

7:00 ADJOURNMENT (Volunteer Pension Board to Follow)

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

September 8, 2026

1. Consent Agenda
a) Approval of Minutes – August 11, 2026 Regular Meeting
b) Approval of Monthly Financial Reports

2. Chief Executive's Comments:

We will begin the meeting this month by recognizing past chairman and board member Ken Lodovico for his 11 years of service to the CBFPD Board of Directors including service as Chairman and Vice Chairman. We will be presenting him with a display case of CBFPD memorabilia and a Colorado flag that was flown over the State Capitol in Denver. Following Ken's recognition, we will be performing the badging ceremony for Allison Ashy who has completed her field training as a part-time EMT.

I will be pleased to take questions on the consent agenda items as needed. From a financial perspective we continue to be on track for 2026. Property taxes have been largely received and we have received notice that our intergovernmental revenue from the Medicaid program will be about $8k above the budgeted level. Plan review fees are slowing down but continue above projections as does our interest revenue. We expect EMS fees to meet our target as the year continues and we have over $100,000 in outstanding wildfire billing in the pipeline. On the expense side we expect to overrun the legal and professional category significantly with legal and recruiting fees. Protective equipment is also over but will be offset by lesser expenses in firefighting supplies. We are also watching part-time salaries closely as we enter the fall off-season. Our grant funding for the CB South tower has been released and is awaiting some additional approvals.

In staff reports this month Fire Marshal Wonnacott is away on vacation so Deputy Fire Marshal Hoots will be standing in. I am very pleased at the level of training and education the fire prevention team has undertaken with Joe completing the University of Denver Public Safety Leadership Development Program (PSLD) along with Director of Administration Annie Tunkey. Joe also attended Fire Rescue International in Kansas City with me last month and will be attending the FirstDue users conference with Chris Carver in the coming weeks. Dale will provide updates on current projects and we will spend time on the impact fee changes in new business.

Chief Weisbaum has recently returned from a well-deserved vacation to Switzerland and has highlighted our busy month of August in his report. We are excited to receive the quint apparatus soon as it makes its way to Colorado. The Chief also noted we have used some available capital funds to order a new utility unit (D-6) that will be used by the new chief officer and that we are actively planning the purchase of our next engine, likely in 2028. We are also excited for the in-house leadership training that Captain Bettencourt and the Chief have arranged for later this month.

In my report this month we are pleased to present the preliminary 2027 budget as required by law. Overall, revenue projections are adequate to meet our ongoing needs and we will schedule a work session in October to discuss the budget in detail. I plan to hold some town hall type meetings on salary and benefit projections with staff the week of 9/21. It is also worth noting that we are once again looking at a substantial increase to health insurance costs of 17%.

I have also been working a project in the background regarding the Station 2 lot lines that have been previously discussed with the board. Overall we are looking to change some boundary lines to make the parcel more rational considering the town-maintained road on our lot and the fact a decent chunk of the Ski Jump parking area is located on our parcel. Conversations are ongoing with the Town of Mt CB and the HOA.

Finally in my report this month I would like the Board's agreement to waive the 1 year of full-time employment requirement for Abby Dee Thompson to utilize our down payment assistance program or EHOP. Abby Dee is actively looking at some deed-restricted properties in the Gunnison area and has been an excellent employee to date. Please see her letter and my supporting memo.

I have not received any written public comment to pass along this month.

In old business this month the Strykers from Western Slope Towers will update us on the Crested Butte South project. The tower itself is expected to arrive in early October with the tower foundation complete and the shelter construction underway. I will be attending a meeting later this week with AT&T to discuss potential service at the site. We are also working with the Strykers to identify a vendor who can do a survey of RF emissions at Station 3 before and after the tower goes in. Todd Goulding will also join us briefly for what will likely be the final update in the Emergency Services campus project as we have provided the legally required notice to contractors that we will be making final payment to FCI by 9/18/26. This will also trigger the final calculation of our bond arbitrage rebate payment to the IRS estimated at $1.7M.

In new business this month we will begin with the executive recruiting process this month we will review and finalize the draft job description that will be released with the recruiting announcements and Gordie Olson from GMP will review the position profile they have worked up in conjunction with multiple stakeholders. Overall, I am quite pleased with both and believe they reflect the proposed position well. I look forward to finalizing details so we can begin recruiting.

Additionally in new business we will be revisiting the updated impact fees. We discussed these extensively during the June 1 work session and decided to delay adoption for a few months as the CBSAR lease was experiencing elevated publicity. I have re-uploaded the base documents and updated the resolution and policies for discussion as approval. As noted in the files, we have updated the basis for our fees that are currently at 1996 levels, we have built in a sprinkler discount incentive and we propose the fees go live in 2027.

Finally this month, I have updated the Board Bylaws as we discussed in July. The two sections modified are the chain of command / board relations item and the legal counsel item. The related staff-facing chain of command policy is also attached as updated in late July.

Following any unscheduled business we will convene the Volunteer Pension Board of Trustees.

<u>3. Action Items</u>

a) Approve Consent Agenda
b) Schedule Budget Work Session
c) Review and Approve Thompson Waiver Request
d) Review and Approve Impact Fee Resolution 2026-09-01
e) Adopt Updated Board Bylaws as desired

CRESTED BUTTE FIRE PROTECTION DISTRICT
MINUTES OF REGULAR MEETING
Fire Station 1
300 CR 317 Crested Butte, CO 81224
Tuesday, August 11, 2026 - 5:15 PM
Approved ____________

Attendance

Board Members Present: Matt Halvorson, Brittany Perkins, Jeff Isaac (via zoom), Ryland Bradley
Board Members Excused: Jack Dietrich
Guests: Chris Stryker -Western Slope Towers LLC; John Chmil-Lyons Gaddis
Staff, Volunteers and Public: Sean Caffrey, Annie Tunkey, Robert Weisbaum, Jeff Duke, Dale Hoots, Michael Miller, Taylor Reeves, Beth Shaner, Corey Tibljas
Meeting called to order at 5:17 pm by Chairman Halvorson

Changes to the Agenda

No changes to the agenda

Badging Ceremony

Eric Roberts took his oath and was badged.

Consent Agenda

The following items were presented for approval:

Approval of minutes July 14, 2026 regular meeting
Approval of August 4, 2026 work session minutes
Approval of monthly financial reports

Halvorson moved to approve the consent agenda; seconded by Bradley. Motion carries 4-0.

Fire Prevention Report

Fire Marshal Dale Hoots presented the written Fire Prevention report. Approximately 200 address signs have been installed community-wide, with installation ongoing. The final inspection for the Community School is scheduled for Wednesday, August 12. The Whetstone domestic water system is now functional, and most completed buildings are expected to have residents moving in by February 2027. The Forest Queen project is hoping to open in December. Annual hotel inspections are scheduled for this fall.

EMS & Fire Chief Report

Chief Weisbaum presented his written report. In addition, he noted local community children held a lemonade stand and donated the proceeds to the Explorer Program. In wildland deployments, Lieutenant Reeves helped coordinate member deployments to the Aspen Acres and Elk Mountain fires, and Captain Felix has returned from a Helitack deployment. Chief Weisbaum thanked the members who backfilled shifts for the district during these deployments. In personnel updates, Brad Farson successfully completed the first Acting Officer Assessment. Matt Evans was nominated for the Lead Field Training Officer position; a job description has been created to establish clear accountability for the role. In finance, part-time pay rates are currently tracking high; a plan is in place to normalize rates by the end of 2026. The EMS Training Officer grant has been submitted, with Sean playing an instrumental role in the grant process. Finally in training, WRETAC has hired a CQI coordinator for the region who will work with members on a monthly committee over the next year to evaluate charts and improve District processes. The Gunnison Fire Fall Academy (FF1) will run September through November in collaboration with CBFPD.

Chief Executive Report

CEO Caffrey presented his written report.

Public Comment

No public comment.

Old Business

Crested Butte South Communications Tower- Chris Stryker provided the latest update, reporting that the tower foundation was poured last Friday, with excavation for the shelter next. All utilities have been relocated. Tower delivery is expected in mid-to-late September or early October, with the tower expected to be standing in October. The internal shelter will be completed on the same timeline.

New Business

John Chmil was invited to provide board training in connection with the arrival of two new board members. Mr. Chmil's presentation covered statutory requirements, best practices, and board accountability, with particular emphasis on fiduciary duty. Key points included:

- The importance of clear delegation of authority to the CEO, paired with clear reporting back to the Board of Directors.
- The principle of assigning authority to the CEO while holding the CEO accountable for results.
- The Board's role in relying on staff expertise, with staff recommendations typically guiding Board decisions.
- Establishing a periodic self-evaluation process for the CEO/Chief with Board members.
- Conducting biannual strategic planning sessions.
- Documenting and following Board policies.
- Ensuring Board vision and policy align with the strategic plan and capital improvement policy, so that decision-making is governed by policy rather than subjectivity.

Unscheduled Business and Board Member Comments

Director Ryland noted that, in the Chief hiring process, it would be effective to include Chiefs from neighboring areas. Director Halvorson suggested holding a discussion regarding the interview panel at a later stage.

Director Bradley moved to adjourn the meeting at 6:37 p.m.; seconded by Director Perkins. The motion passed unanimously.

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	5,435,321.04	5,807,686.00	-372,364.96	93.59 %
4020 Specific Ownership Tax	186,471.80	150,000.00	36,471.80	124.31 %
4040 Intergovernmental Revenue		25,000.00	-25,000.00	
4100 Ambulance/ EMS Service Fees	246,719.44	340,000.00	-93,280.56	72.56 %
4200 Plan Review Fees	244,325.00	150,000.00	94,325.00	162.88 %
4210 Training Fees	50.00		50.00	
4220 Special Event Fees	136,164.09		136,164.09	
4240 Rental Income	89,455.46	102,050.00	-12,594.54	87.66 %
4260 Vehicle Service Fees	4,986.00		4,986.00	
4300 Impact Fees	18,349.58	25,000.00	-6,650.42	73.40 %
4400 Interest Income	154,234.70	75,000.00	79,234.70	205.65 %
4500 Grant Proceeds	7,500.00	160,000.00	-152,500.00	4.69 %
4600 Contributions / Donations	8,993.08		8,993.08	
4710 Sale of Assets	4,600.00	2,000.00	2,600.00	230.00 %
Unapplied Cash Payment Income	-6,118.69		-6,118.69	
Total Revenue	**6,531,051.50**	**6,836,736.00**	**-305,684.50**	**95.53 %**
GROSS PROFIT	**6,531,051.50**	**6,836,736.00**	**-305,684.50**	**95.53 %**
EXPENDITURES				
5010 (A) Wages - Administration	175,927.39	278,180.00	-102,252.61	63.24 %
5020 (A) Wages - Fire Prevention	312,359.39	404,361.00	-92,001.61	77.25 %
5030 (A) Part-Time / Temp Salaries		5,000.00	-5,000.00	
5040 (A) Housing Stipend	16,550.00	29,900.00	-13,350.00	55.35 %
5060 (A) Payroll Processing Fees	5,224.37	8,000.00	-2,775.63	65.30 %
5130 (A) Medicare Tax	6,661.54	9,969.00	-3,307.46	66.82 %
5140 (A) Social Security Tax	1,701.85	3,863.00	-2,161.15	44.06 %
5150 (A) FPPA Pension - ER	43,792.77	73,175.00	-29,382.23	59.85 %
5160 (A) FAMLI Premium - ER	2,021.39	3,094.00	-1,072.61	65.33 %

			Total	
	Actual	Budget	over Budget	% of Budget
5200 (A) Health Benefits	71,699.82	112,509.00	-40,809.18	63.73 %
5210 (A) EAP Program Fees	605.25	3,500.00	-2,894.75	17.29 %
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	0.00	100.00 %
5290 (A) Health Reimbursement	70,652.65	174,695.00	-104,042.35	40.44 %
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	11,185.08	20,400.00	-9,214.92	54.83 %
5340 (A) Bank Charges	1,411.81	10,000.00	-8,588.19	14.12 %
5341 QB Credit Card/ACH Fees	3,703.04		3,703.04	
Total 5340 (A) Bank Charges	**5,114.85**	**10,000.00**	**-4,885.15**	**51.15 %**
5360 (A) Board Expenses	9,301.69	3,000.00	6,301.69	310.06 %
5365 (A) Board Stipends	5,100.00	7,000.00	-1,900.00	72.86 %
5370 (A) Debt Service - Lease Purchase	75,281.13	80,433.00	-5,151.87	93.59 %
5380 (A) Down Payment Assistance		1,500.00	-1,500.00	
5400 (A) Dues & Subscriptions	6,243.49	9,000.00	-2,756.51	69.37 %
5420 (A) Education & Training	12,268.98	20,000.00	-7,731.02	61.34 %
5440 (A) Elections		0.00	0.00	
5460 (A) Fire Prevention & Life Safety	8,517.89	15,000.00	-6,482.11	56.79 %
5500 (A) Insurance - General	63,691.25	65,000.00	-1,308.75	97.99 %
5520 (A) IT Services & Subscriptions	45,210.73	70,000.00	-24,789.27	64.59 %
5540 (A) Legal & Professional	59,494.22	60,000.00	-505.78	99.16 %
5550 (A) Meals & Incentives	7,285.95	26,000.00	-18,714.05	28.02 %
5600 (A) Office Supplies & Equipment	6,903.23	22,000.00	-15,096.77	31.38 %
5620 (A) Postage & Shipping	879.48	3,000.00	-2,120.52	29.32 %
5640 (A) Rent	2,615.16	69,600.00	-66,984.84	3.76 %
5640.1 410 Cascadilla Unit A	21,500.00		21,500.00	
5640.4 737 Zeligman St.	29,400.00		29,400.00	
Total 5640 (A) Rent	**53,515.16**	**69,600.00**	**-16,084.84**	**76.89 %**
5660 (A) Repairs - Buildings	12,442.90	45,000.00	-32,557.10	27.65 %
5670 (A) - Repairs - Rental Units	6,511.59	15,000.00	-8,488.41	43.41 %
5700 (A) Snow Removal	1,422.00	15,000.00	-13,578.00	9.48 %
5720 (A) Telecom - Fixed	7,979.03	15,000.00	-7,020.97	53.19 %

	Total			
	Actual	Budget	over Budget	% of Budget
5760 (A) Travel	20,417.61	22,500.00	-2,082.39	90.74 %
5780 (A) Treasurer's Fee - GF	163,223.42	178,731.00	-15,507.58	91.32 %
5810 (A) Utilities - Rental Units	4,291.24	6,000.00	-1,708.76	71.52 %
5820 (A) Utilities	55,619.53	65,000.00	-9,380.47	85.57 %
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	1,423,658.18	2,259,358.00	-835,699.82	63.01 %
6020 (O) Wages - Ops PT	211,534.50	280,000.00	-68,465.50	75.55 %
6040 (O) Housing Stipend	47,100.00	84,500.00	-37,400.00	55.74 %
6060 (O) Unscheduled Overtime	72,935.51	110,061.00	-37,125.49	66.27 %
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	8,100.00	30,000.00	-21,900.00	27.00 %
6130 (O) Medicare Tax	23,262.28	38,388.00	-15,125.72	60.60 %
6140 (O) Social Security Tax	14,435.17	19,840.00	-5,404.83	72.76 %
6150 (O) FPPA Pension - ER	183,391.24	308,097.00	-124,705.76	59.52 %
6160 (O) FAMLI Premium - ER	7,037.30	11,913.00	-4,875.70	59.07 %
6200 (O) Health Benefits	352,296.04	535,303.00	-183,006.96	65.81 %
6270 (O) Ski Pass Benefit	28,000.00	44,000.00	-16,000.00	63.64 %
6360 (O) Dispatch Fees	78,169.49	83,000.00	-4,830.51	94.18 %
6420 (O) Education & Training	27,980.76	45,000.00	-17,019.24	62.18 %
6440 (E) EMS Supplies	28,115.62	45,000.00	-16,884.38	62.48 %
6450 (F) Firefighting Supplies	197,694.90	250,000.00	-52,305.10	79.08 %
6460 (O) Fuel	22,917.89	45,000.00	-22,082.11	50.93 %
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	72,193.26	40,000.00	32,193.26	180.48 %
6620 (O) Radio & Computer Equipment	8,220.20	35,000.00	-26,779.80	23.49 %
6640 (O) Repairs - Equipment	12,029.85	20,000.00	-7,970.15	60.15 %
6660 (O) Repairs - Vehicles	39,983.22	55,000.00	-15,016.78	72.70 %
6675 (O) Station Supplies	11,506.55	12,000.00	-493.45	95.89 %
6680 (E) Service Contracts	23,119.61	30,000.00	-6,880.39	77.07 %
6700 (O) Special Event Expenses	3,724.58		3,724.58	

			Total	
	Actual	Budget	over Budget	% of Budget
6710 (O) Responder Incentives	1,482.69	10,000.00	-8,517.31	14.83 %
6720 (O) Telecom - Mobile	5,574.78	20,000.00	-14,425.22	27.87 %
6730 (O) Tools & Hardware	3,109.70	5,000.00	-1,890.30	62.19 %
6750 (O) Training Equipment & Supplies	386.06	8,000.00	-7,613.94	4.83 %
6760 (O) Travel	10,780.08	25,000.00	-14,219.92	43.12 %
6800 (O) Uniforms	20,886.32	30,000.00	-9,113.68	69.62 %
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	**4,429,183.54**	**6,645,870.00**	**-2,216,686.46**	**66.65 %**
NET OPERATING REVENUE	**2,101,867.96**	**190,866.00**	**1,911,001.96**	**1,101.23 %**
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	591,108.86	1,890,247.50	-1,299,138.64	31.27 %
9010 Transfer to Capital Fund	287,137.50	1,087,137.50	-800,000.00	26.41 %
Total Other Expenditures	**878,246.36**	**2,977,385.00**	**-2,099,138.64**	**29.50 %**
NET OTHER REVENUE	**121,753.64**	**-2,977,385.00**	**3,099,138.64**	**-4.09 %**
NET REVENUE	**$2,223,621.60**	**$ -2,786,519.00**	**$5,010,140.60**	**-79.80 %**

Crested Butte Fire Protection District

Statement of Financial Position
As of Aug 31, 2026

	Total
Assets	
Current Assets	
Bank Accounts	
1000 Operating Checking	92,814.87
1010 BOTW Money Market	339,744.63
1100 COLORTRUST - General Fund	6,048,312.79
1120 COLORTRUST - Debt Proceeds	0.00
1125 COLOTRUST - Housing Fund	711,518.59
1130 CSIP Operating	573,229.90
1200 Triplex Lease Purchase	0.00
1520	0.00
Total for Bank Accounts	**$7,765,620.78**
Accounts Receivable	
1210 Accounts Receivable- Rent/Fees	142,136.84
1211 Mill Levy Property Tax Receivable	372,364.96
1215 Down Payment Assistance Receivable	47,112.64
1250 Property Tax Receivable	0.00
2220 Prepaid Rent Revenue	0.00
Total for Accounts Receivable	**$561,614.44**
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	1,287.50
1300 Prepayments	0.00
1310 Security Deposits	5,800.00
Total for Other Current Assets	**$7,087.50**
Total for Current Assets	**$8,334,322.72**
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	**$8,334,322.72**

Crested Butte Fire Protection District

Statement of Financial Position
As of Aug 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	24,454.24
Total for Credit Cards	**$24,454.24**
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	-41.47
2180 Garnishment Payable	0.00
2225 Prepaid Rent	8,050.00
2300 Cash Due Vol Pension Fund	0.00
Total for Other Current Liabilities	**$47,593.30**
Total for Current Liabilities	**$72,047.54**
Long-term Liabilities	
2210 Deferred Property Tax	372,364.96
2500 Rental Unit Security Deposits	3,350.00
2500.1 Triplex Lease - Purchase	-25,369.61
2500.2 Quint Lease Purchase	-120,338.69
Total for Long-term Liabilities	**$230,006.66**
Total for Liabilities	**$302,054.20**
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 Aug 31, 2026

	Total
3400 Unrestricted Reserve	2,886,033.31
Net Revenue	1,230,362.03
Total for Equity	**$8,032,268.52**
Total for Liabilities and Equity	**$8,334,322.72**

Crested Butte Fire Protection District

Expenses by Vendor Summary

August 2026

	Total
Absolute Home Inspection, LLC	1,125.00
ADP	522.50
Albertsons	128.75
Alerus	1,199.54
All Data Automotive Intelligence	214.06
Amazon	5,196.59
Amazon Web Services	14.18
Ambulance Medical Billing	1,624.08
ATMOS Energy	189.02
BMO	255.73
Bound Tree Medical	1,271.68
Brittany Perkins	300.00
Camp 4 Coffee	354.00
CEBT	47,870.17
CenturyLink	171.71
ChatGPT	120.00
Chris Carver	52.35
City Market	268.14
Clark’s Market	342.94
CLIA Laboratory Program	248.00
Colorado Special Districts Property & Liability Pool	-3,511.00
Complete Wireless Technologies	2,234.89
Crested Butte Ace Hardware	444.07
Crested Butte Electrical	341.98
Crested Butte South Metro District	338.75
Crutchfield	274.41
Customers Commercial Finance, LLC	34,212.75
Dardano’s Shoes and Repair	120.07
Deti Repair Service	350.00
Dominoes Pizza	12.91
Dynamic Planning & Science	70.00
Embassy Suites	156.58
Employers Council	1,353.75
ESO	467.15
Exxon Mobil	4,548.13
FedEx	10.82
Freedom and Glory	482.98
GCEA	1,483.55
Gobin’s, Inc.	79.06
Guru Importer	10.00
H&H Towing	2,000.00
Hampton Inn	666.65
Hartman Brothers, Inc.	230.51
Henry Schein	1,352.66

Crested Butte Fire Protection District

Expenses by Vendor Summary

August 2026

	Total
Hertz	225.87
Home Depot	523.95
IFSTA	595.27
IKON Fire, LLC	-264.30
International Code Council, Inc	77.40
Jack Dietrich	200.00
Jayson Simons Jones	3,000.00
Jeff Isaac	100.00
Jeffrey E. Isaac	200.00
John Roberts	4,267.00
Korn Ferry	362.59
L.N. Curtis & Sons	33,512.14
Lodging (Generic)	2,146.50
Lyons Gaddis	2,981.50
Matthew L Halvorson	300.00
MHC-Kenworth Grand Junction	262.40
Microsoft	443.24
Montrose Water Factory	85.00
Monty’s Auto Parts	366.69
Mt. Crested Butte Water& Sanitation	140.14
Paper Clip	781.00
Parking (Generic)	96.00
Peak Digital Office Solutions	1,744.19
QuickBooks Payments	607.39
Rachel Ryland Bradley	300.00
Radio Resource Inc.	79,517.20
Respond First Aid Systems	55.80
Restaurant (Generic)	1,585.28
SatCom Global	114.42
SGM, Inc.	1,770.00
Shay Krier MD	600.00
Signs Direct Inc	3,353.11
Spectrum	103.37
Stanford Computer & Technical Services LLC	560.00
Starlink	55.00
Summit Plumbing & Heating	262.50
Supply Cache	516.73
SurveyMonkey	1,080.00
T-Mobile	72.10
The Copper Owl Design Co.	692.09
Uber	13.93
UMR	9,361.67
US Drone Supply	344.97
Verizon	40.13

Crested Butte Fire Protection District

Expenses by Vendor Summary

August 2026

	Total
Vevor	370.84
Visionary Broadband	83.04
Vista Print	145.04
VRBO	1,103.22
Waste Management	732.23
Witmer Public Safety Group, Inc.	4,472.59
Not specified	341,609.20
TOTAL	**$610,867.54**

Crested Butte Fire Protection District

Transaction Report
August 2026

Distribution account	Transaction date	Transaction type	Num	Name	Description	Account Name	Item split account	Amount	Balance
5010 (A) Wages - Administration	08/12/2026	Journal Entry	7312026			5010 (A) Wages - Administration		0.00	0.00
5010 (A) Wages - Administration	08/14/2026	Journal Entry	08142026		Regular Earnings	5010 (A) Wages - Administration		10,348.67	10,348.67
5010 (A) Wages - Administration	08/25/2026	Journal Entry	08282026		Regular Earnings	5010 (A) Wages - Administration		10,348.67	20,697.34
5010 (A) Wages - Administration	08/26/2026	Journal Entry	07312027			5010 (A) Wages - Administration		0.00	20,697.34
5020 (A) Wages - Fire Prevention	08/14/2026	Journal Entry	08142026		Fire Prevention	5020 (A) Wages - Fire Prevention		10,215.63	30,912.97
5020 (A) Wages - Fire Prevention	08/25/2026	Journal Entry	08282026		Fire Prevention	5020 (A) Wages - Fire Prevention		13,420.50	44,333.47
5030 (A) Part-Time / Temp Salaries	08/12/2026	Journal Entry	7312026			5030 (A) Part-Time / Temp Salaries		0.00	44,333.47
5030 (A) Part-Time / Temp Salaries	08/26/2026	Journal Entry	07312027			5030 (A) Part-Time / Temp Salaries		0.00	44,333.47
5040 (A) Housing Stipend	08/14/2026	Journal Entry	08142026		Housing2	5040 (A) Housing Stipend		150.00	44,483.47
5040 (A) Housing Stipend	08/14/2026	Journal Entry	08142026		Housing3	5040 (A) Housing Stipend		800.00	45,283.47
5040 (A) Housing Stipend	08/25/2026	Journal Entry	08282026		Housing2	5040 (A) Housing Stipend		150.00	45,433.47
5040 (A) Housing Stipend	08/25/2026	Journal Entry	08282026		Housing3	5040 (A) Housing Stipend		800.00	46,233.47
5050 (A) Overtime	08/12/2026	Journal Entry	7312026			5050 (A) Overtime		0.00	46,233.47
5050 (A) Overtime	08/26/2026	Journal Entry	07312027			5050 (A) Overtime		0.00	46,233.47
5130 (A) Medicare Tax	08/12/2026	Journal Entry	7312026			5130 (A) Medicare Tax		0.00	46,233.47
5130 (A) Medicare Tax	08/14/2026	Journal Entry	08142026		Employer Medicare Tax	5130 (A) Medicare Tax		271.53	46,505.00
5130 (A) Medicare Tax	08/25/2026	Journal Entry	08282026		Employer Medicare Tax	5130 (A) Medicare Tax		347.00	46,852.00
5130 (A) Medicare Tax	08/26/2026	Journal Entry	07312027			5130 (A) Medicare Tax		0.00	46,852.00

Crested Butte Fire Protection District

Transaction Report

August 2026

Distribution account	Transaction date	Transaction type	Num	Name	Description	Account Name	Item split account	Amount	Balance
5140 (A) Social Security Tax	08/12/2026	Journal Entry	7312026			5140 (A) Social Security Tax		0.00	46,852.00
5140 (A) Social Security Tax	08/26/2026	Journal Entry	07312027			5140 (A) Social Security Tax		0.00	46,852.00
5150 (A) FPPA Pension - ER	08/12/2026	Journal Entry	7312026			5150 (A) FPPA Pension - ER		0.00	46,852.00
5150 (A) FPPA Pension - ER	08/14/2026	Journal Entry	08142026		ER AD&D CORRECT	5150 (A) FPPA Pension - ER		324.93	47,176.93
5150 (A) FPPA Pension - ER	08/14/2026	Journal Entry	08142026		ER PENSION CONT	5150 (A) FPPA Pension - ER		2,257.97	49,434.90
5150 (A) FPPA Pension - ER	08/25/2026	Journal Entry	08282026		ER AD&D CORRECT	5150 (A) FPPA Pension - ER		324.93	49,759.83
5150 (A) FPPA Pension - ER	08/25/2026	Journal Entry	08282026		ER PENSION CONT	5150 (A) FPPA Pension - ER		2,257.97	52,017.80
5150 (A) FPPA Pension - ER	08/26/2026	Journal Entry	07312027			5150 (A) FPPA Pension - ER		0.00	52,017.80
5160 (A) FAMLI Premium - ER	08/14/2026	Journal Entry	08142026		CO FAMLI - ER	5160 (A) FAMLI Premium - ER		82.40	52,100.20
5160 (A) FAMLI Premium - ER	08/25/2026	Journal Entry	08282026		CO FAMLI - ER	5160 (A) FAMLI Premium - ER		105.30	52,205.50
5200 (A) Health Benefits	08/14/2026	Journal Entry	08142026		Voluntary Life Contribution	5200 (A) Health Benefits		-75.11	52,130.39
5200 (A) Health Benefits	08/25/2026	Journal Entry	08282026		Voluntary Life Contribution	5200 (A) Health Benefits		-75.11	52,055.28
5270 (A) Ski Pass Benefit	08/25/2026	Journal Entry	08282026		SKI PASS	5270 (A) Ski Pass Benefit		6,000.00	58,055.28
5550 (A) Meals & Incentives	08/18/2026	Expense			CAFE SILVESTRE	5550 (A) Meals & Incentives	1050.1 CBFPD Mastercard	77.38	58,132.66
5760 (A) Travel	08/15/2026	Expense			10Main Garage	5760 (A) Travel	1050.1 CBFPD Mastercard	16.00	58,148.66
5820 (A) Utilities	08/17/2026	Deposit		Chargepoint	July 2026 Payment for charging station	5820 (A) Utilities	BOTW Money Market	-20.95	58,127.71
6010 (O) Wages - Ops FT	08/12/2026	Journal Entry	7312026			6010 (O) Wages - Ops FT		0.00	58,127.71
6010 (O) Wages - Ops FT	08/14/2026	Journal Entry	08142026		Overtime Earnings	6010 (O) Wages - Ops FT		6,678.93	64,806.64
6010 (O) Wages - Ops FT	08/14/2026	Journal Entry	08142026		Regular Earnings	6010 (O) Wages - Ops FT		73,401.12	138,207.76

Crested Butte Fire Protection District

Transaction Report

August 2026

Distribution account	Transaction date	Transaction type	Num	Name	Description	Account Name	Item split account	Amount	Balance
6010 (O) Wages - Ops FT	08/14/2026	Journal Entry	08142026		SICK	6010 (O) Wages - Ops FT		3,773.64	141,981.40
6010 (O) Wages - Ops FT	08/14/2026	Journal Entry	08142026		VACATION	6010 (O) Wages - Ops FT		4,167.40	146,148.80
6010 (O) Wages - Ops FT	08/25/2026	Journal Entry	08282026		MISCELLANEOUS	6010 (O) Wages - Ops FT		75.36	146,224.16
6010 (O) Wages - Ops FT	08/25/2026	Journal Entry	08282026		Overtime Earnings	6010 (O) Wages - Ops FT		7,357.35	153,581.51
6010 (O) Wages - Ops FT	08/25/2026	Journal Entry	08282026		PAID JURY DUTY	6010 (O) Wages - Ops FT		89.01	153,670.52
6010 (O) Wages - Ops FT	08/25/2026	Journal Entry	08282026		Regular Earnings	6010 (O) Wages - Ops FT		78,102.80	231,773.32
6010 (O) Wages - Ops FT	08/25/2026	Journal Entry	08282026		SICK	6010 (O) Wages - Ops FT		792.72	232,566.04
6010 (O) Wages - Ops FT	08/25/2026	Journal Entry	08282026		VACATION	6010 (O) Wages - Ops FT		3,007.68	235,573.72
6010 (O) Wages - Ops FT	08/26/2026	Journal Entry	07312027			6010 (O) Wages - Ops FT		0.00	235,573.72
6020 (O) Wages - Ops PT	08/12/2026	Journal Entry	7312026			6020 (O) Wages - Ops PT		0.00	235,573.72
6020 (O) Wages - Ops PT	08/14/2026	Journal Entry	08142026		Regular Earnings	6020 (O) Wages - Ops PT		12,117.76	247,691.48
6020 (O) Wages - Ops PT	08/25/2026	Journal Entry	08282026		Regular Earnings	6020 (O) Wages - Ops PT		4,752.50	252,443.98
6020 (O) Wages - Ops PT	08/26/2026	Journal Entry	07312027			6020 (O) Wages - Ops PT		0.00	252,443.98
6030 (O) On-Call Pay	08/12/2026	Journal Entry	7312026			6030 (O) On-Call Pay		0.00	252,443.98
6030 (O) On-Call Pay	08/26/2026	Journal Entry	07312027			6030 (O) On-Call Pay		0.00	252,443.98
6040 (O) Housing Stipend	08/14/2026	Journal Entry	08142026		Housing1	6040 (O) Housing Stipend		500.00	252,943.98
6040 (O) Housing Stipend	08/14/2026	Journal Entry	08142026		Housing2	6040 (O) Housing Stipend		900.00	253,843.98

Crested Butte Fire Protection District

Transaction Report
August 2026

Distribution account	Transaction date	Transaction type	Num	Name	Description	Account Name	Item split account	Amount	Balance
6040 (O) Housing Stipend	08/14/2026	Journal Entry	08142026		Housing3	6040 (O) Housing Stipend		1,400.00	255,243.98
6040 (O) Housing Stipend	08/25/2026	Journal Entry	08282026		Housing1	6040 (O) Housing Stipend		500.00	255,743.98
6040 (O) Housing Stipend	08/25/2026	Journal Entry	08282026		Housing2	6040 (O) Housing Stipend		900.00	256,643.98
6040 (O) Housing Stipend	08/25/2026	Journal Entry	08282026		Housing3	6040 (O) Housing Stipend		1,400.00	258,043.98
6060 (O) Unscheduled Overtime	08/12/2026	Journal Entry	7312026			6060 (O) Unscheduled Overtime		0.00	258,043.98
6060 (O) Unscheduled Overtime	08/14/2026	Journal Entry	08142026		OVERTIME UNSCH	6060 (O) Unscheduled Overtime		17,108.41	275,152.39
6060 (O) Unscheduled Overtime	08/25/2026	Journal Entry	08282026		OVERTIME UNSCH	6060 (O) Unscheduled Overtime		6,286.80	281,439.19
6060 (O) Unscheduled Overtime	08/26/2026	Journal Entry	07312027			6060 (O) Unscheduled Overtime		0.00	281,439.19
6070 (O) Training Pay	08/12/2026	Journal Entry	7312026			6070 (O) Training Pay		0.00	281,439.19
6070 (O) Training Pay	08/26/2026	Journal Entry	07312027			6070 (O) Training Pay		0.00	281,439.19
6080 (O) Special Event Pay	08/12/2026	Journal Entry	7312026			6080 (O) Special Event Pay		0.00	281,439.19
6080 (O) Special Event Pay	08/26/2026	Journal Entry	07312027			6080 (O) Special Event Pay		0.00	281,439.19
6090 (O) Volunteer Stipends	08/07/2026	Journal Entry	RZX07312026		Regular Earnings	6090 (O) Volunteer Stipends		1,200.00	282,639.19
6130 (O) Medicare Tax	08/07/2026	Journal Entry	RZX07312026		CO FAMLI - ER	6130 (O) Medicare Tax		17.40	282,656.59
6130 (O) Medicare Tax	08/12/2026	Journal Entry	7312026			6130 (O) Medicare Tax		0.00	282,656.59
6130 (O) Medicare Tax	08/14/2026	Journal Entry	08142026		Employer Medicare Tax	6130 (O) Medicare Tax		1,562.97	284,219.56
6130 (O) Medicare Tax	08/25/2026	Journal Entry	08282026		Employer Medicare Tax	6130 (O) Medicare Tax		1,780.92	286,000.48
6130 (O) Medicare Tax	08/26/2026	Journal Entry	07312027			6130 (O) Medicare Tax		0.00	286,000.48
6140 (O) Social Security Tax	08/07/2026	Journal Entry	RZX07312026		CO FAMLI - ER	6140 (O) Social Security Tax		74.40	286,074.88

Crested Butte Fire Protection District

Transaction Report
August 2026

Distribution account	Transaction date	Transaction type	Num	Name	Description	Account Name	Item split account	Amount	Balance
6140 (O) Social Security Tax	08/12/2026	Journal Entry	7312026			6140 (O) Social Security Tax		0.00	286,074.88
6140 (O) Social Security Tax	08/14/2026	Journal Entry	08142026		Employer Social Security Tax	6140 (O) Social Security Tax		861.41	286,936.29
6140 (O) Social Security Tax	08/25/2026	Journal Entry	08282026		Employer Social Security Tax	6140 (O) Social Security Tax		852.66	287,788.95
6140 (O) Social Security Tax	08/26/2026	Journal Entry	07312027			6140 (O) Social Security Tax		0.00	287,788.95
6150 (O) FPPA Pension - ER	08/12/2026	Journal Entry	7312026			6150 (O) FPPA Pension - ER		0.00	287,788.95
6150 (O) FPPA Pension - ER	08/14/2026	Journal Entry	08142026		ER AD&D CORRECT	6150 (O) FPPA Pension - ER		1,693.56	289,482.51
6150 (O) FPPA Pension - ER	08/14/2026	Journal Entry	08142026		ER PENSION CONT	6150 (O) FPPA Pension - ER		9,682.31	299,164.82
6150 (O) FPPA Pension - ER	08/25/2026	Journal Entry	08282026		ER AD&D CORRECT	6150 (O) FPPA Pension - ER		1,720.10	300,884.92
6150 (O) FPPA Pension - ER	08/25/2026	Journal Entry	08282026		ER PENSION CONT	6150 (O) FPPA Pension - ER		9,828.44	310,713.36
6150 (O) FPPA Pension - ER	08/26/2026	Journal Entry	07312027			6150 (O) FPPA Pension - ER		0.00	310,713.36
6160 (O) FAMLI Premium - ER	08/07/2026	Journal Entry	RZX07312026		CO FAMLI - ER	6160 (O) FAMLI Premium - ER		5.28	310,718.64
6160 (O) FAMLI Premium - ER	08/14/2026	Journal Entry	08142026		CO FAMLI - ER	6160 (O) FAMLI Premium - ER		474.28	311,192.92
6160 (O) FAMLI Premium - ER	08/25/2026	Journal Entry	08282026		CO FAMLI - ER	6160 (O) FAMLI Premium - ER		540.43	311,733.35
6270 (O) Ski Pass Benefit	08/25/2026	Journal Entry	08282026		SKI PASS	6270 (O) Ski Pass Benefit		19,000.00	330,733.35
6270 (O) Ski Pass Benefit	08/25/2026	Journal Entry	08282026		SKI PASS	6270 (O) Ski Pass Benefit		9,000.00	339,733.35
6450 (F) Firefighting Supplies	08/03/2026	Check	37435	Brad Farson	Radio Strap Reimbursement	6450 (F) Firefighting Supplies	Operating Checking	125.00	339,858.35
6450 (F) Firefighting Supplies	08/05/2026	Check	37436	Sean Slattery	Strap Reimbursement	6450 (F) Firefighting Supplies	Operating Checking	125.00	339,983.35
6450 (F) Firefighting Supplies	08/05/2026	Check	37437	Abby D. Thompson	strap reimbursement	6450 (F) Firefighting Supplies	Operating Checking	125.00	340,108.35
6450 (F) Firefighting Supplies	08/05/2026	Check	37444	Tara Sweitzer	Radio Strap Reimbursement	6450 (F) Firefighting Supplies	Operating Checking	125.00	340,233.35
6450 (F) Firefighting Supplies	08/17/2026	Check	37448	Luke Danek.	Reimbursement for radio strap	6450 (F) Firefighting Supplies	Operating Checking	125.00	340,358.35

Crested Butte Fire Protection District
Transaction Report
August 2026

Distribution account	Transaction date	Transaction type	Num	Name	Description	Account Name	Item split account	Amount	Balance
6450 (F) Firefighting Supplies	08/27/2026	Check	37455	Richard (. Smith	Radio Lanyard Reimbursement	6450 (F) Firefighting Supplies	Operating Checking	125.00	340,483.35
6700 (O) Special Event Expenses	08/28/2026	Check	37457	Randy Felix	Personal Card reimbursement during Gold Mountain HECM deployment	6700 (O) Special Event Expenses	Operating Checking	37.06	340,520.41
6760 (O) Travel	08/27/2026	Check	37456	John Zeikus	EVOC training reimbursement	6760 (O) Travel	Operating Checking	292.16	340,812.57
6800 (O) Uniforms	08/05/2026	Check	37437	Abby D. Thompson	wildland boot reimbursement	6800 (O) Uniforms	Operating Checking	437.60	341,250.17
6800 (O) Uniforms	08/11/2026	Check	37446	Tara Sweitzer	wildland boot reimbursement	6800 (O) Uniforms	Operating Checking	359.03	341,609.20
Total for --								**$341,609.20**	
TOTAL								**$341,609.20**	

Customer Service
PO Box 11813
Harrisburg, PA 17108-1813

ACCOUNT STATEMENT

Crested Butte Fire Protection District

For the Month Ending
August 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.
CSIP will be closed on 10/12/2026 for Columbus 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

COLORADO STATEWIDE INVESTMENT PROGRAM

Account Statement

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

Consolidated Summary Statement

Crested Butte Fire Protection District

Portfolio Summary

Portfolio Holdings	Cash Dividends and Income	Closing Market Value	Current Yield
CSIP LGIP	6,016.33	1,711,972.12	3.77 %
Total	**$6,016.33**	**$1,711,972.12**	

Investment Allocation

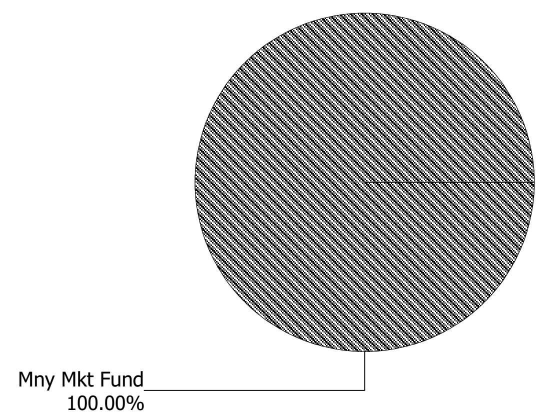
Investment Type	Closing Market Value	Percent
Money Market Mutual Fund	1,711,972.12	100.00
Total	**$1,711,972.12**	**100.00%**

Maturity Distribution (Fixed Income Holdings)

Portfolio Holdings	Closing Market Value	Percent
Under 30 days	1,711,972.12	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	**$1,711,972.12**	**100.00%**

Weighted Average Days to Maturity **1**

Sector Allocation



Account Statement

For the Month Ending **August 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	309,883.20	573.03	(309,883.20)	0.00	0.00	573.03	573.03
2210106002	Operating Account Fund	571,406.68	1,823.22	0.00	0.00	0.00	573,229.90	1,823.22
2210106003	Bond Payment Fund	1,134,549.11	3,620.08	0.00	0.00	0.00	1,138,169.19	3,620.08
Total		**$2,015,838.99**	**$6,016.33**	**($309,883.20)**	**$0.00**	**$0.00**	**$1,711,972.12**	**$6,016.33**

Account Statement - Transaction Summary

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

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

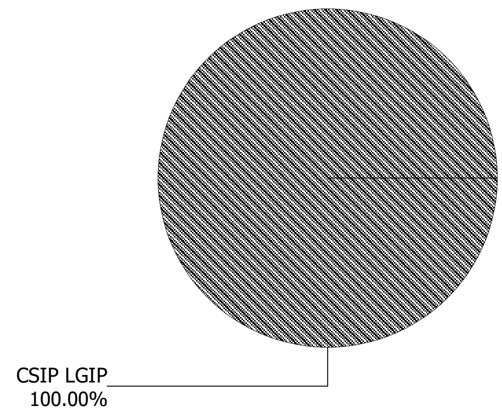
CSIP LGIP

Opening Market Value	309,883.20
Purchases	573.03
Redemptions	(309,883.20)
Unsettled Trades	0.00
Change in Value	0.00
Closing Market Value	**$573.03**
Cash Dividends and Income	573.03

Asset Summary

	August 31, 2026	**July 31, 2026**
CSIP LGIP	573.03	309,883.20
Total	**$573.03**	**$309,883.20**

Asset Allocation



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					**309,883.20**
08/19/26	08/19/26	Redemption - ACH Redemption	1.00	(309,883.20)	0.00
08/31/26	09/01/26	Accrual Income Div Reinvestment - Distributions	1.00	573.03	573.03
Closing Balance					**573.03**

	Month of August	Fiscal YTD January-August
Opening Balance	309,883.20	4,423,437.61
Purchases	573.03	47,018.62
Redemptions (Excl. Checks)	(309,883.20)	(4,469,883.20)
Check Disbursements	0.00	0.00
Closing Balance	**573.03**	**573.03**
Cash Dividends and Income	573.03	47,018.62

Closing Balance	573.03
Average Monthly Balance	179,950.67
Monthly Distribution Yield	3.76%

Account Statement - Transaction Summary

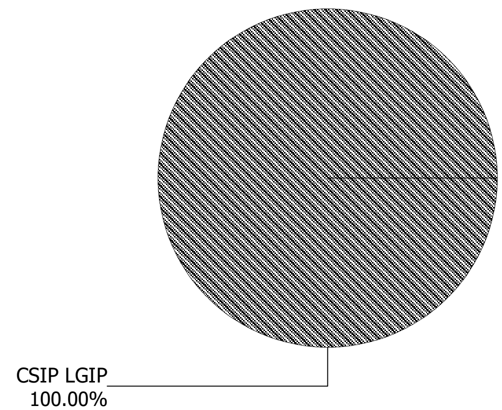
For the Month Ending **August 31, 2026**

Crested Butte Fire Protection District - Operating Account Fund - 2210106002

CSIP LGIP	
Opening Market Value	571,406.68
Purchases	1,823.22
Redemptions	0.00
Unsettled Trades	0.00
Change in Value	0.00
Closing Market Value	**$573,229.90**
Cash Dividends and Income	1,823.22

Asset Summary	August 31, 2026	July 31, 2026
CSIP LGIP	573,229.90	571,406.68
Total	**$573,229.90**	**$571,406.68**

Asset Allocation



Account Statement

For the Month Ending **August 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					**571,406.68**
08/31/26	09/01/26	Accrual Income Div Reinvestment - Distributions	1.00	1,823.22	573,229.90
Closing Balance					**573,229.90**

	Month of August	Fiscal YTD January-August
Opening Balance	571,406.68	803,197.03
Purchases	1,823.22	17,706.57
Redemptions (Excl. Checks)	0.00	(247,673.70)
Check Disbursements	0.00	0.00
Closing Balance	**573,229.90**	**573,229.90**
Cash Dividends and Income	1,823.22	17,706.57

Closing Balance	573,229.90
Average Monthly Balance	571,465.49
Monthly Distribution Yield	3.76%

Account Statement - Transaction Summary

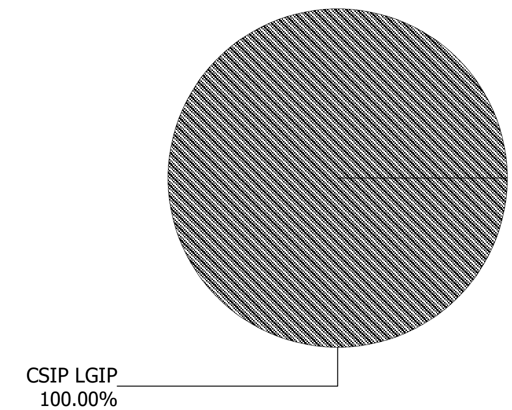
For the Month Ending **August 31, 2026**

Crested Butte Fire Protection District - Bond Payment Fund - 2210106003

CSIP LGIP	
Opening Market Value	1,134,549.11
Purchases	3,620.08
Redemptions	0.00
Unsettled Trades	0.00
Change in Value	0.00
Closing Market Value	**$1,138,169.19**
Cash Dividends and Income	3,620.08

Asset Summary	August 31, 2026	July 31, 2026
CSIP LGIP	1,138,169.19	1,134,549.11
Total	**$1,138,169.19**	**$1,134,549.11**

Asset Allocation



COLORADO STATEWIDE INVESTMENT PROGRAM

Account Statement

For the Month Ending **August 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					**1,134,549.11**
08/31/26	09/01/26	Accrual Income Div Reinvestment - Distributions	1.00	3,620.08	1,138,169.19
Closing Balance					**1,138,169.19**

	Month of August	Fiscal YTD January-August
Opening Balance	1,134,549.11	372,730.72
Purchases	3,620.08	765,438.47
Redemptions (Excl. Checks)	0.00	0.00
Check Disbursements	0.00	0.00
Closing Balance	**1,138,169.19**	**1,138,169.19**
Cash Dividends and Income	3,620.08	15,438.47

Closing Balance	1,138,169.19
Average Monthly Balance	1,134,665.89
Monthly Distribution Yield	3.76%

Crested Butte Fire Protection District

Profit and Loss

January-August, 2026

	Total
Income	
4010 Property Tax - Capital Fund	1,574,005.46
4020 Specific Ownership Tax	53,315.84
4100.2 Interest Income (Capital)	118,902.17
4100.3 Interest Income (Bond)	15,463.95
Total for Income	**$1,761,687.42**
Gross Profit	**$1,761,687.42**
Expenses	
5200 Hard Costs	$72,795.51
5201 Fire Station	1,532,664.03
5202 SAR Building	187,017.53
5203 Housing	1,150,941.53
5204 Sitework	315,637.83
5205 Training Building	60,596.01
Total for 5200 Hard Costs	**$3,319,652.44**
5300 Land	287,137.50
5400 Soft Costs	98,011.54
5780 Treasure's Fee - CF	47,102.97
5790.2 Bank Charges (Capital)	62.89
5790.3 Bank Charges (Bond)	39.65
5795 Bond Int	488,350.00
Total for Expenses	**$4,240,356.99**
Net Operating Income	**-$2,478,669.57**
Other Income	
8000 Transfer from CBFPD	1,687,137.50
Total for Other Income	**$1,687,137.50**
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	**$90,000.00**
Net Income	**-$2,388,669.57**

Crested Butte Fire Protection District

Balance Sheet

As of Aug 31, 2026

	Total
Assets	
Current Assets	
Bank Accounts	
1000 Checking	1,965,683.36
1000.3 Clearing Account	0.00
1010 Money Market	380,305.96
1020 COLOTrust Arbitrage Rebate	179.36
1050 CSIP Investment Account - Bond Payment	1,138,169.19
1051 Colotrust Account- Multi-Year Land Purchase	1,250,061.33
1100 CSIP Investment Account - Proceeds	573.03
Total for Bank Accounts	**$4,734,972.23**
Accounts Receivable	
1211 Mill Levy Property Tax Receivable	107,694.54
Total for Accounts Receivable	**$107,694.54**
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	**$4,862,666.77**
Total for Assets	**$4,862,666.77**
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	107,694.54
Total for Long-term Liabilities	**$107,694.54**
Total for Liabilities	**$548,206.56**
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

Crested Butte Fire Protection District

Balance Sheet

As of Aug 31, 2026

	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	-2,388,669.57
Total for Equity	**$4,314,460.21**
Total for Liabilities and Equity	**$4,862,666.77**

Crested Butte Fire Protection District

Expenses by Vendor Summary

January-August, 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	1,554.25
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.	2,482,738.38
Fire Facilities, Inc.	14,743.56
Goulding Development Advisors	54,930.84
Gunnison County	-5,186.30
JVA, Inc	0.00
Land Title Guarantee Company	1,150,941.53
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	1,161,322.73
TOTAL	**$5,837,494.49**

Crested Butte Fire Protection District

Transaction Report
January-August, 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
5780 Treasure's Fee - CF	07/31/2026	Journal Entry	07312026			5780 Treasure's Fee - CF		2,253.04	-435,917.31
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	-435,877.91
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	-435,854.42
5790.3 Bank Charges (Bond)	05/29/2026	Expense		BMO	Wire Transfer Fee	5790.3 Bank Charges (Bond)	Money Market	30.00	-435,824.42
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	-435,814.77

Crested Butte Fire Protection District

Transaction Report

January-August, 2026

Distribution account	Transaction date	Transaction type	Num	Name	Description	Account Name	Item split account	Amount	Balance
9000 Interfund Transfer	01/05/2026	Journal Entry	210		TRANSFER TO CBFPD MONEY MARKET ACCOUNT SPANN PAYMENT 2026	9000 Interfund Transfer		287,137.50	-148,677.27
9000 Interfund Transfer	06/12/2026	Journal Entry	232		Transfer from CBFPPD Bond Account to reimburse station supplies	9000 Interfund Transfer		10,000.00	-138,677.27
9001 Transfer to CBFPD	03/02/2026	Journal Entry	221		Transfer to Operating Money Market Account	9001 Transfer to CBFPD		300,000.00	161,322.73
9001 Transfer to CBFPD	06/17/2026	Journal Entry	063026-1		TRANSFER TO HOUSING FUND CBFPD	9001 Transfer to CBFPD		1,000,000.00	1,161,322.73
Total for --								**$1,161,322.73**	
TOTAL								**$1,161,322.73**	

CRESTED BUTTE FIRE PROTECTION DISTRICT

306 MAROON AVENUE
P.O. BOX 1009
CRESTED BUTTE, CO 81224
(970) 349-5333 FAX: (970) 349-3420
WEBSITE: WWW.CBFPD.ORG

August 31, 2026

CBFPD Board of Directors (BOD)

RE: Fire Prevention Division work summary for August 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	Crested Butte	County
-Prospect II-on going	- Forest Queen	-County Whetstone Housing
-North Village-on going	- Princess	-Lacy Ranch 400 acres-on going
-17 Marcellina (Oros)		
- Beckwith (Elevation)		
-Nevada Ridge		
-Bear Crossing		
-Maroon Haus		

Approved Plan Reviews/Letters: completed in August - **2**

Mount Crested Butte:	Crested Butte:	County:
0	0	2

Inspections & Meetings: competed in May- **45**

Mount Crested Butte:	Crested Butte:	County:	Out of District
4	**10**	**31**	**0**

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

-Total Re-assigned in August– 0
-Fully Completed- (passed) - 2
-Inspected/Completed with failures- (due for re-inspection)-0
-Currently scheduled- 4

Fire Prevention Division summary:

- Fire Prevention staff continue to attend the monthly Captains meetings to give construction updates on major projects. Also to remain engaged with operations on issues that may require the assistance of the fire prevention division.

- The address sign program continues with 21 more signs requested. Lt. Reeves and Chris Carver have installed 12 as of today. The annual testing of the dry hydrants in the district has been completed. The only violation was the Glacier Lilly dry hydrant staging area that is being addressed.

- The Fire Prevention Team attended an LODD class. Thanks again to Captain Bettencourt for bringing this outstanding training to our facility. Fire Marshal Wonnacott attended the Fire-Rescue International 2026 conference and completed the second half of the Public Safety Leadership Development training.

- Crested Butte Community School (CBCS), remodel project on area D has been completed. The third-party inspector hired by the contractor has passed the final inspection. The annual inspection and first fire drill are scheduled. A demonstration for the new life safety systems is also scheduled for the department.

- Operations and the Fire Prevention team continue to perform inspections on the lodging facilities in the district. Dale has scheduled more lodging properties on Mt. Crested Butte to be inspected.

.

- The Elevation Hotel project continues to move forward. The project representative met with Crested Butte Fire Protection District (CBFPD) to discuss possible plan revisions. No permit has been issued at this time.

- The Whetstone Housing project is continuing to progress. The fire prevention team continues to perform daily site inspections to ensure the project remains safe.

- The North Village Associates met with the fire prevention team for another pre-planning meeting to address the infrastructure pertaining to the fire district.

Updates & Enforcement issues:

- Whetstone Workforce Housing – update at Board of Directors meeting.
- Any required updates will be addressed at the Board of Directors meeting.

Action request to the Board of Directors:

-none at this time

August 2026 EMS & Fire Chief Board Report

The summer season remains busy, with 105 calls for service during the reporting period. Although Stage 2 fire restrictions were recently reduced to Stage 1, the threat of wildfire remains, and we continue to operate with a heightened level of awareness and preparedness. During this period, we listed our Type VI brush truck for deployment and quickly received an assignment to support the Gold Mountain Fire near Ouray, in the Middle Fork of the Cimarron area. I want to recognize and thank the four-person crew who deployed, as well as the members who assisted with backfilling those positions to maintain adequate coverage within our own district. This level of teamwork is critical to the success of our deployment program. Without the willingness of our members to step forward, cover shifts, and support one another, we would not be able to send resources outside the district while continuing to provide the level of service our community expects. These deployments provide our personnel with valuable experience and strengthen our ability to operate effectively during complex incidents here at home.

In another incident that quickly gained attention across social media and local news outlets, we responded to a residence in Mt. Crested Butte for a reported structure fire involving a bear. As unusual as the call initially sounded, the report proved to be accurate. A bear had entered the residence and caused significant damage in the kitchen area, resulting in a fire. Law enforcement officers arrived quickly, addressed the immediate threat, and extinguished the fire prior to our arrival. Their prompt actions prevented further damage and potential loss to the residence. This incident was certainly an unusual reminder that emergency response sometimes brings circumstances that cannot be anticipated.

Finally, I would like to express my sincere appreciation to our leadership team and all of our members who continued to carry out their responsibilities while I was away during the second half of August. I am grateful for the professionalism, dedication, and teamwork demonstrated by everyone who continued to keep the wheels turning, answer the call, and provide exceptional service to our community. The strength of this organization is demonstrated every day by the people who step up, support one another, and continue moving the mission forward.

Operational Highlights:

1. 105 calls for service
2. Continued mutual aid support efforts
3. Wildland deployment order filled to support Gold Mountain Fire (middle fork of the cimarron)

Personnel/Volunteer Update and Recognitions:

1. EMT Allison Ashy has successfully completed her 6-month probationary period and FTO process
2. Congratulations to Zach Springer who is now a certified Paramedic
3. 2 members met the monthly volunteer requirements
4. 1 non-operational member is out on work comp claim – unknown return to work date
5. We anticipate 1 member going to light duty work in the near future for an extended period of time
6. 2 reserve members continue working through their FTO process, however, one has gotten accepted into nursing school while the other is finishing up college. Attendance has been on the lower end. It is uncertain of their long-term future plans at the moment.

Training and professional development:

1. Fire training topics included
    a. DFPC weeklong pump training with the draft commander
    b. RIT (Rapid Intervention Team) and Firefighter survival
    c. Line of Duty death review
    d. Hazardous materials response
2. EMS training topics included
    a. Individual medical training and task book progression/completion

Vehicle, equipment, and maintenance update:

1. Quint 1 is receiving some final adjustments from our final inspection. We anticipate delivery to Fort Collins where Ikon fire will spend a couple weeks performing an additional final review of the truck. It appears we will be expecting delivery and training sometime during the end of this month or early October.
2. Engines 1 and 3 are having some issues that will need addressing. Engine 1 has ongoing leaking pump seals. Engine 3 has 4-wheel drive issues, and a plan is in place to swap axles from Engine 1. I will provide more detail in the meeting. As these Engines are aging, it will be important to begin discussion and planning of replacement. Once the decision has been made to begin, project time is averaging 650 – 700 days. It will be important to begin that process understanding this timeline and the current state of our Type 1 engines.
3. Fire hose testing is underway by Capt. Mark Voegeli.
4. Tire replacement on apparatus is progressing well
5. A new utility vehicle (D6 – Silverado) has been purchased and will likely be ready for service shortly after the new year. This vehicle will likely be assigned to the new Ops Chief when that person is identified.
6. Maintenance projects are being managed, however, with our main maintenance vehicle technician out on medical, Asst. Duke is doing his best to maintain the workload.

Month in REVIEW:

August 2026

911

105

total incidents

1 all call request

EMS calls

73

Most common call types:

Syncope/fainting

Seizures

Alcohol use

Fire calls

32

Fire – 1

Majority of calls = false alarms

Followed by public service and citizen assists

Brush 1 wildland full deployment – Gold Mountain Fire - Ouray

Calls by zone

Town of CB – 33 Mt. CB – 37 CB South – 5 County – 30

Mill Levy Calculation Worksheet

	2027		2026	
Assessed Valuation	$703,988,420		$675,482,820	
	Tax Revenue	Mill Levy	Tax Revenue	Mill Levy
Maximum General Fund Levy	$3,716,355	5.279	$3,565,874	5.279
Allowed TABOR Base	N/A	N/A	N/A	N/A
Ballot Authorizations:				
1998 Ballot Authorization	563,191	0.800	540,386	0.800
2002 Ballot Authorization	351,994	0.500	337,741	0.500
2017 Ballot Authorization	2,463,959	3.500	2,364,190	3.500
Maximum General Fund	**7,095,499**	**10.079**	**6,808,191**	**10.079**
Temporary Tax Credit	**($1,055,983)**	**(1.500)**	**($1,013,224)**	**(1.500)**
Effective General Fund Levy	**6,039,517**	**8.579**	**5,794,967**	**8.579**
Bond Fund	**1,678,500**	**2.384**	**1,681,700**	**2.490**
Total Mill Levy	**$7,718,017**	**10.963**	**$7,476,667**	**11.069**
Abatements	**19,711**	**0.028**	**12,719**	**0.019**
TOTAL LEVY	**$ 7,737,728**	**10.991**	**$ 7,489,386**	**11.087**

CRESTED BUTTE FIRE PROTECTION DISTRICT

Budget 2027

	ACTUAL 2025	BUDGET 2026	ESTIMATED 2026	BUDGET 2027
Beginning Fund Balance	**$ 4,913,812**	**$ 6,411,970**	**$ 6,411,970**	**$ 4,989,194**
Revenue				
General Property Tax	$ 6,005,407	$ 5,807,686	$ 5,807,686	$ 6,059,228
Specific Ownership Tax	$ 311,825	$ 150,000	$ 186,471	$ 200,000
Intergovernmental Revenue	$ 36,098	$ 25,000	$ 33,759	$ 25,000
EMS Service Fees	$ 329,639	$ 340,000	$ 340,000	$ 340,000
Plan Review / Inspection Fees	$ 569,831	$ 150,000	$ 220,825	$ 150,000
Training Fees	$ 10,210	$ -	$ -	$ -
Special Event Fees	$ 79,359	$ -	$ 156,164	$ -
Rental Income	$ 102,072	$ 102,050	$ 102,050	$ 124,550
Impact Fees	$ 125,915	$ 25,000	$ 25,000	$ 25,000
Interest Income	$ 281,440	$ 75,000	$ 154,235	$ 75,000
Grants	$ 193,864	$ 160,000	$ 160,000	$ 208,000
Contributions & Donations	$ 2,308	$ -	$ 8,993	$ -
Sale of Assets	$ 375	$ 2,000	$ 4,600	$ 2,000
Debt Proceeds				
Vehicle Service Fees	$ 8,788	$ -	$ 4,986	$ -
Miscellaneous	$ (40,994)	$ -	$ -	$ -
Total Operating Revenue	**$ 8,016,137**	**$ 6,836,736**	**$ 7,204,769**	**$ 7,208,778**
Total Available Revenue	**$ 12,929,949**	**$ 13,248,706**	**$ 13,616,739**	**$ 12,197,972**
Expenditures				
General Services	$ 1,801,486	$ 2,115,911	$ 2,115,911	$ 2,128,286
Operations	$ 3,489,523	$ 4,436,264	$ 4,436,264	$ 4,879,956
Subtotal Operating Expenditures	**$ 5,291,009**	**$ 6,552,175**	**$ 6,552,175**	**$ 7,008,242**
Revenue Above Operating Expeditures	**$ 2,725,128**	**$ 284,562**	**$ 652,594**	**$ 198,535**
Capital Purchases	$ 1,179,322	$ 1,904,000	$ 1,904,000	$ 940,000
Total Capital Expenditures	**$ 1,179,322**	**$ 1,904,000**	**$ 1,904,000**	**$ 940,000**
Multi-Year & Lease Purchase Principal	$ 47,648	$ 171,370	$ 171,370	$ 171,370
Total Debt Principal	**$ 47,648**	**$ 171,370**	**$ 171,370**	**$ 171,370**
Total Annual Expenditures	**$ 6,517,979**	**$ 8,627,545**	**$ 8,627,545**	**$ 8,119,612**
Reserves				
TABOR Reserve (3%)	$ 258,826	$ 258,826	$ 258,826	$ 243,588
Operating Reserve (33%)	$ 2,674,539	$ 2,674,539	$ 2,674,539	$ 2,679,472
Impact Fee Reserve	$ 573,788	$ 223,788	$ 223,788	$ 248,788
Additional Capital Reserve	$ 425,000	$ 550,000	$ 550,000	$ 550,000
Down Payment Assistance Fund	$ 200,000	$ 200,000	$ 200,000	$ 200,000
Major Incident Contigency	$ 100,000	$ 100,000	$ 100,000	$ 100,000
Unrestricted Reserve	$ 2,179,817	$ 614,009	$ 982,041	$ 56,512
Ending Fund Balance	**$ 6,411,970**	**$ 4,621,162**	**$ 4,989,194**	**$ 4,078,360**

General Obligation Bond Fund

<u>General Obligation Bonds</u>		
Date Executed		1/15/22
Maturity Date		1/15/47
Amount Financed	$	25,315,000
Bond Premium	$	4,000,000
Total Funds Available	$	29,315,000
Principal Balance as of Jan 1	$	21,895,000
Princpal - Current year	$	730,000
Interest - Current Year	$	948,500
Total Current Year	$	1,678,500
Principal Balance as of Dec 31	$	21,165,000

Capital Project Bond Expenditures

		Budget 2027
Proceeds		
PFM Managed Assets Acct	$	-
Capital Projects Checking	$	-
Transfer from General Fund	$	-
Interest	$	-
Housing Fund Reserve	$	650,000
Bond Arbitrage Reserve	$	-
Spann Purchase Reserve	$	1,250,000
Total Proceeds Available	**$**	**1,900,000**
Land Acquisition	$	277,875
Construction	$	-
Bond Arbitrage Payment	$	-
Total Capital Expenditures	**$**	**277,875**

Item Detail

Land Acquisition		
Spann Parcels 2026 Payments	$	277,875
Subtotal Buildings & Land	$	277,875
Soft Costs		
Bond Arbitrage Rebate	$	-
Subtotal Soft Costs	$	-
Hard Construction Costs		
Sitework / Fire HQ / SAR		
Housing & Other Construction	$	-
Subtotal Hard Construction Costs	$	-

Remaining Balance	**$**	**650,000**
Remaining Balance Land Reserve	**$**	**972,125**

Schedule A - General Services / Administration Expenditures

	Budget 2026	Budget 2027	Comments
Salaries - Administration	$ 278,180	$ 289,900	
Salaries - Fire Prevention	$ 404,361	$ 289,320	
Salary - Temporary Employees	$ 5,000	$ 6,000	
Payroll Processing Fees	$ 8,000	$ 8,000	
Housing Stipend	$ 29,900	$ 29,900	
Medicare Tax	$ 9,969	$ 8,428	
Social Security Tax	$ 3,863	$ 4,215	Temporary & PT Employees
Colorado FAMLI Premium	$ 3,094	$ 2,615	
Retirement Contributions - Employer	$ 73,175	$ 60,294	
Health Insurance & Related Benefits	$ 112,509	$ 99,672	
EAP Program Fees	$ 3,500	$ 3,500	
Workers Compensation	$ 55,000	$ 90,000	Increased Rates
Ski Pass Benefit - Employee	$ 6,000	$ 6,000	
Health Reimbursement	$ 174,695	$ 159,732	25% of Health Ins Premiums
Advertising	$ 5,000	$ 20,000	Public Information & Recruitment
Accounting & Audit Services	$ 22,500	$ 22,500	
Ambulance Billing Fees	$ 20,400	$ 20,400	6% of Collected EMS Billing
Bank Charges	$ 10,000	$ 10,000	
Board Expenses	$ 3,000	$ 18,000	Strategic Planning
Board Stipends	$ 7,000	$ 7,000	Meeting Stipends
Debt Service	$ 80,433	$ 80,433	Triplex & Quint
Down Payment Assistance Fund	$ 1,500	$ 1,500	Service Fee
Dues and Subscriptions	$ 9,000	$ 9,000	
Education & Training - Admin	$ 20,000	$ 20,000	Staff Development
Elections	$ -	$ 40,000	Election Year
Explorer Program	$ -	$ 7,500	New Line
Fire Prevention & Life Safety	$ 15,000	$ 15,000	
Insurance - General	$ 65,000	$ 70,000	New Buildings
IT Services	$ 70,000	$ 75,000	Additional Saas Expense
Legal and Professional	$ 60,000	$ 60,000	
Banquets & Meals	$ 26,000	$ 26,000	
Office Supplies & Equipment	$ 22,000	$ 20,000	
Postage & Shipping	$ 3,000	$ 3,000	
Rent	$ 69,600	$ 69,600	See Schedule F - Rent
Repairs - Building	$ 45,000	$ 45,000	
Repairs - Rental Units	$ 15,000	$ 20,000	Increased based on experience
Snow Removal	$ 15,000	$ 15,000	
Telecommunications	$ 15,000	$ 15,000	Landlines - VOIP System
Travel	$ 22,500	$ 25,000	
Treasurer's Fees	$ 180,231	$ 187,777	3% of tax collections
Utilities - Rental Units	$ 6,000	$ 6,000	
Utilities	$ 65,000	$ 85,000	New Facility Increase
Volunteer Pension Contribution	$ 75,000	$ 75,000	
Miscellaneous	$ 2,000	$ 2,000	
Total General Services & Admin	**$ 2,117,411**	**$ 2,128,286**	

Schedule B - Operations Expenditures

	Budget 2026	Budget 2027	Comments
Salary - Deputy Chief	$ 155,120	$ 159,040	
Salary - Assistant Chief	$ 117,978	$ 124,260	
Salary - Captains	$ 439,360	$ 574,970	4 Positions
Salary - Lieutentants	$ 99,640	$ 104,640	1 Positions
Salary - Paramedic / Firefighters	$ 684,360	$ 644,240	7.5 Positions
Salary - Engineers	$ 353,735	$ 375,175	4 Positions
Salary - Firefighter / EMTs	$ 322,245	$ 344,960	4 Positions
Salary - Maintenance	$ 86,920	$ 91,560	1 Position
Salary - Part-Time	$ 280,000	$ 320,000	Increased Part-Time Rates
Salary - Unscheduled Overtime	$ 110,061	$ 124,005	
Training Pay	$ 5,000	$ 5,000	Instuctor Expenses
Special Event Pay	$ 1,500	$ 1,500	
Volunteer Stipends	$ 30,000	$ 20,000	Decreased volunteers
Housing Stipend	$ 84,500	$ 128,700	
Medicare Tax	$ 38,388	$ 42,737	
Social Security Tax	$ 19,840	$ 22,320	
Retirement Contributions - Employer	$ 308,097	$ 342,557	
Colorado FAMLI Premium	$ 11,913	$ 13,263	
Health Insurance & Related Benefits	$ 535,303	$ 607,029	
Ski Pass Benefit - Employee	$ 32,000	$ 38,000	38 Total
Ski Pass Benefit - Volunteers	$ 12,000	$ 6,000	6 Total
Dispatch Fees	$ 83,000	$ 95,000	Increased costs
Education & Training	$ 45,000	$ 55,000	
EMS Supplies	$ 45,000	$ 50,000	
Firefighting Supplies	$ 250,000	$ 95,000	Updated Knox Equipment
Fuel	$ 45,000	$ 55,000	
Hazardous Waste Disposal	$ 2,000	$ 10,000	Sharps Disposal and Household Haz-Mat D
Meals - Training	$ 10,000	$ 10,000	Reduced Evening Training
Medical Direction	$ 10,000	$ 15,000	
Protective Equipment	$ 40,000	$ 40,000	Replacement Gear
Radio & Mobile Computer Equipment	$ 35,000	$ 60,000	Portable Radios / MDT Equipment
Repairs - Equipment	$ 20,000	$ 20,000	
Repairs - Vehicles	$ 55,000	$ 70,000	Aging Fleet / Mechanic on Staff finding stuf
Responder Incentives	$ 10,000	$ 10,000	
Station Supplies	$ 12,000	$ 20,000	New Station Contingency
Service Contracts	$ 30,000	$ 35,000	Ventilator Added
Telephone - Mobile	$ 20,000	$ 30,000	StarLink
Tools & Hardware	$ 5,000	$ 10,000	Mechanic Tools
Training Equipment & Supplies	$ 8,000	$ 8,000	
Travel	$ 25,000	$ 25,000	
Uniforms	$ 30,000	$ 30,000	
Vaccines - Physicals - Wellness	$ 20,000	$ 45,000	Physicals Year
Miscellaneous	$ 2,000	$ 2,000	
	$ 4,529,960	**$ 4,879,956**	

Schedule C - Capital Expenditures

		Budget 2027
Buildings & Land	$	750,000
Vehicles	$	140,000
Capital Medical Equipment	$	-
Capital Fire Equipment	$	50,000
Capital Equipment (Other)	$	-
Total Capital Expenditures	**$**	**940,000**

Item Detail

Capital Purchases have a value of >$5,000

Buildings & Land

Housing Fund Transfer	$	750,000
	$	-
Subtotal Buildings & Land	$	750,000

Vehicles

D - 7 Replacement	$	75,000
D - 6 Upfitting	$	65,000
Subtotal Vehicles	$	140,000

Capital Medical Equipment

N/A	$	-
Subtotal Medical Equipment	$	-

Capital Fire Equipment

Extrication Tools	$	50,000
N/A	$	-
N/A	$	-
Subtotal Fire Equipment	$	50,000

Capital Equipment - Other

N/A	$	-
N/A	$	-
Subtotal Equipment - Other	$	-

Schedule D - Reserve

		Budget 2026	Comments
Annual Expenditures	$	8,119,612	
TABOR Reserve (3%)	$	243,588	
Operating Reserve (33%)	$	2,679,472	
Impact Fee Reserve*	$	248,788	
Additional Capital Reserve	$	550,000	
Down Payment Assistance Fund	$	200,000	
Major Incident Contingency	$	100,000	
Restricted Reserve (Land Purchase)	$	-	
Unrestricted Reserve	$	56,512	
	$	-	
Total Reserve	**$**	**4,078,360**	

Schedule E - Lease Purchase

Triplex Lease Purchase	
Date Executed	10/22/20
Maturity Date	3/20/34
Interest Rate	2.30%
Amount Financed	$ 730,000.00
Principal Balance as of Jan 1	$ 491,033.00
Princpal - Current year	$ 51,030.97
Interest - Current Year	$ 10,595.01
Total Current Year	$ 61,625.98
Principal Balance as of Dec 31	$ 440,002.03

Quint Lease Purchase	
Date Executed	10/15/25
Maturity Date	8/31/35
Interest Rate	4.75%
Amount Financed	$ 1,500,000.00
Principal Balance as of Jan 1	$ 1,500,000.00
Princpal - Current year	$ 120,338.69
Interest - Current Year	$ 69,838.00
Total Current Year	$ 190,176.69
Principal Balance as of Dec 31	$ 1,379,661.31

Schedule F - Rent Income and Expenditures

Rental Income		Monthly		Annual (Assumes 10 Months)
819 Teocalli (Triplex 2 Bedroom)	$	1,450	$	14,500
821 Teocalli (Triplex 1 Bedroom)	$	1,150	$	11,500
823 Teocalli (Triplex 3 Bedroom	$	1,900	$	19,000
10 Ninth St (2 Bedroom)	$	1,450	$	14,500
737 Zeligman St.	$	2,100	$	16,800
410 Cascadilla Unit A (3 Bedroom)	$	2,575	$	25,750
11 Paradise Rd	$	2,250	$	22,500
Total Rental Income	**$**	**10,625**	**$**	**124,550**

Rent Expense		Monthly		Annual
410 Cascadilla Unit A	$	3,000	$	36,000
737 Zeligman	$	4,200	$	33,600
Total Rent Expense	**$**	**7,200**	**$**	**69,600**

Employee Insurance Rates

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

Monthly Rates

	Health	Dental	Vision
Employee Only	$ 901.00	$ 46.00	$ 7.00
Employee + Spouse	$ 1,985.00	$ 93.00	$ 13.00
Employee + Child	$ 1,890.00	$ 117.00	$ 14.00
Employee + Children	$ 1,890.00	$ 117.00	$ 14.00
Family	$ 2,249.00	$ 159.00	$ 24.00

Appropriation

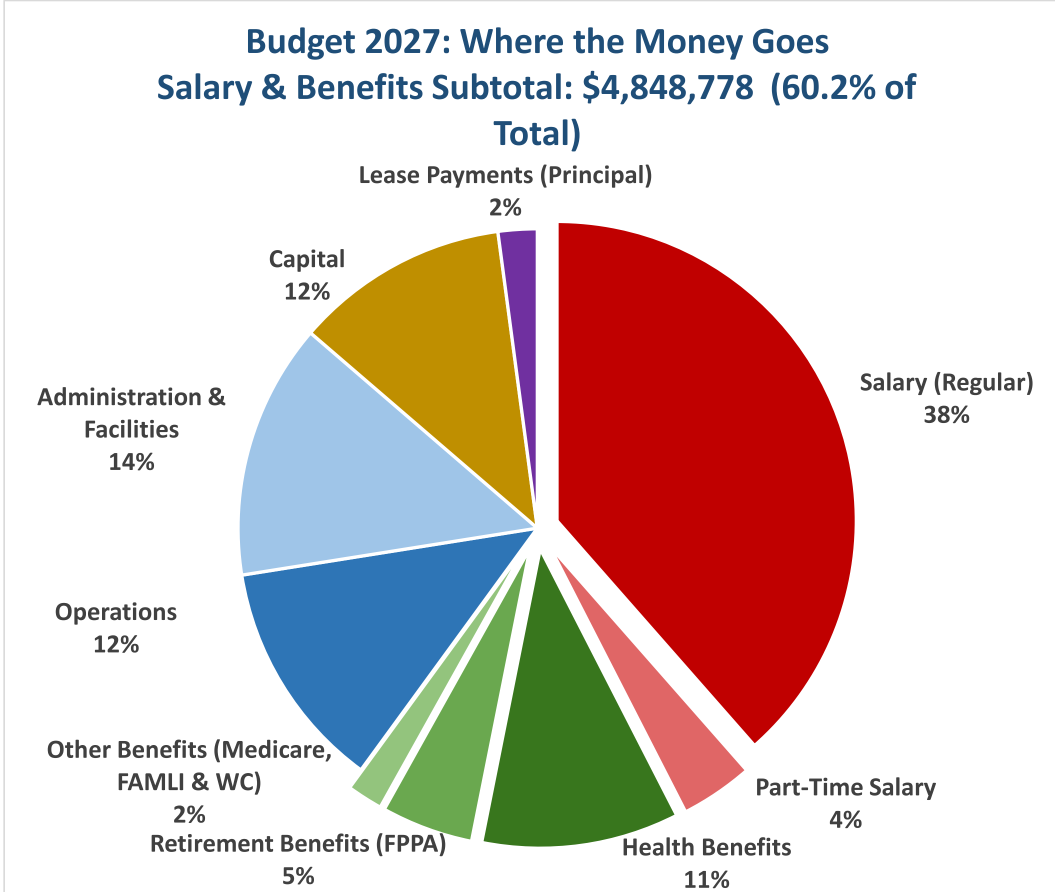
General Fund		
Operating Expenditures	$	8,119,612
Emergency TABOR Reserve	$	243,588
Additional Reserves	$	3,834,772
Capital Projects Fund		
Capital Projects	$	-
Multi-Year Land Purchase	$	277,875
Bond Fund		
Bond Principal and Interest	$	1,678,500
Total Appropriation	$	10,075,987
Total Reserves	$	4,078,360

CRESTED BUTTE FIRE PROTECTION DISTRICT

Budget 2027 - Salary & Benefits as % of Total Expenditures

General Fund only (Bond Fund excluded)

Category	Budget 2027 ($	% of Total
Salary (Regular)	$3,128,070	38.5%
Part-Time Salary	$320,000	3.9%
Health Benefits	$866,433	10.7%
Retirement Benefits (FPPA)	$402,851	5.0%
Other Benefits (Medicare, FAMLI & WC	$157,043	1.9%
Operations	$1,011,520	12.5%
Administration & Facilities	$1,122,325	13.8%
Capital	$940,000	11.6%
Lease Payments (Principal)	$171,370	2.1%
Subtotal: Salary & Benefits	**$4,874,398**	**60.0%**
Total (General Fund, excl. Bond)	**$8,119,612**	**100.0%**



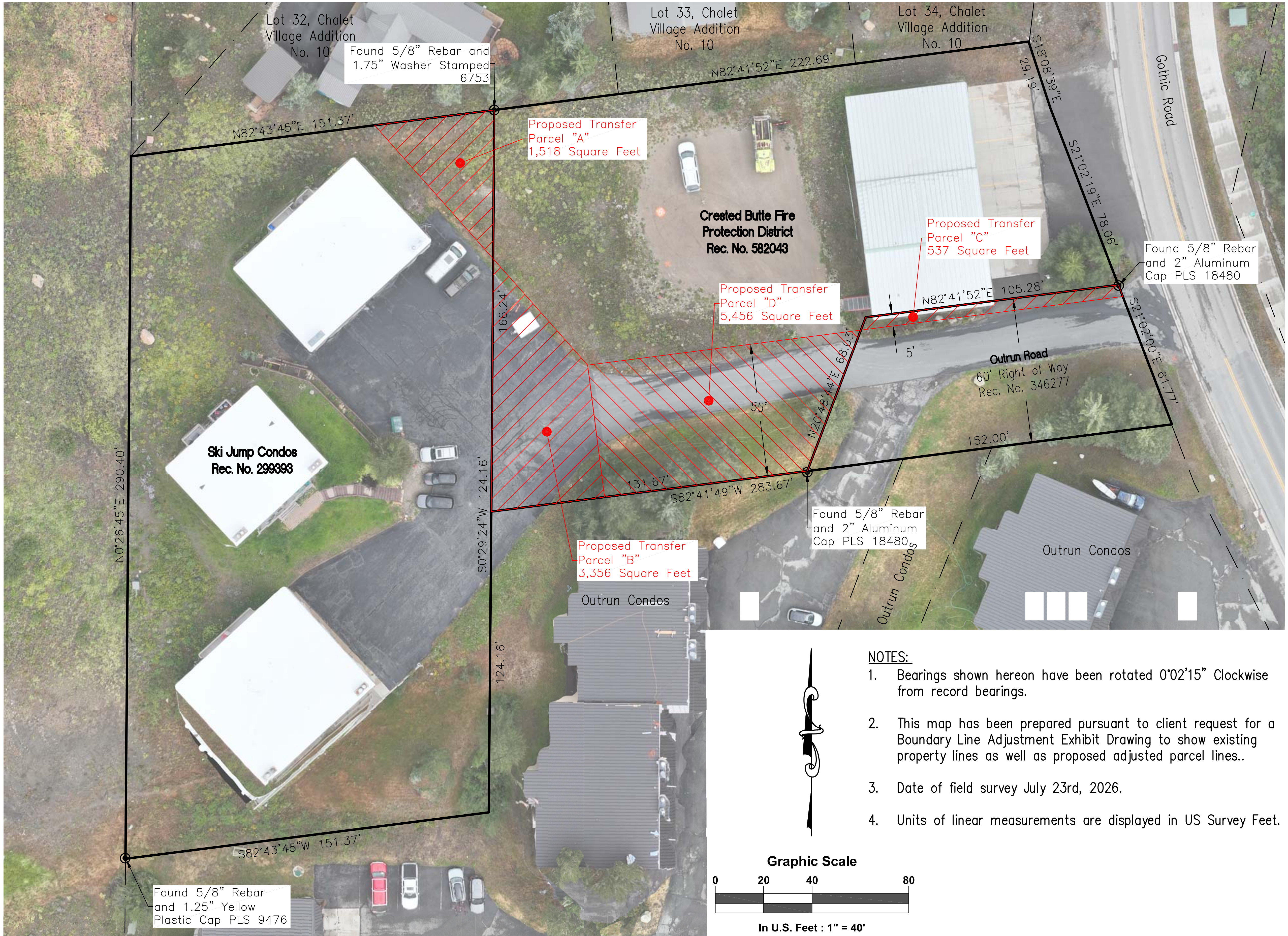
Supporting Detail

Salary (Admin)	$585,220
Salary, excl. part-time (Operations)	$2,542,850
Part-Time Salary (Operations)	$320,000
Health Benefits (Admin)	$259,404
Health Benefits (Operations)	$607,029
Retirement Benefits (Admin)	$60,294
Retirement Benefits (Operations)	$342,557
Other Benefits (Admin incl. Work Comp	$101,043
Other Benefits (Operations)	$56,000

,

Actual Value $729,38

Account # R005220
Parcel # 317723422001
Owners CRESTED BUTTE FIRE PROTECTION DISTRICT
Legal 0.777 ACRES IN SECTION 23, TOWNSHIP 13S, RANGE 86W



NOTES:

1. Bearings shown hereon have been rotated 0°02'15" Clockwise from record bearings.
2. This map has been prepared pursuant to client request for a Boundary Line Adjustment Exhibit Drawing to show existing property lines as well as proposed adjusted parcel lines..
3. Date of field survey July 23rd, 2026.
4. Units of linear measurements are displayed in US Survey Feet.

Graphic Scale

0 20 40 80

In U.S. Feet : 1" = 40'

SGM
103 W. Tomichi Ave., Suite A
Gunnison, CO 81230
970.641.5355
www.sgm-inc.com

MT CB Fire Parcel and Ski Jump Condos

#	Revision	Date	By:
1			
2			
3			
4			
5			

Notice: According to Colorado Law, you must commence any legal action based upon any defect in this survey within three years after you first discover such defect. In no event may any legal action based upon any defect in this survey be commenced more than ten years from the date of the certification shown hereon.

Job No.	2026-350.001
Drawn by:	EB
Date:	08/25/2026
Approved: --	PLS: EB
File:	MTCBfireEXHIBIT.dwg

Boundary Line Adjustment Exhibit

Page No. 1

Of : .

I:\2026\2026-350-MTCBFireParcelExhibit\001-Survey\H-Dwgs\Surv\Dwgs\BaseMaps\MTCBfireEXHIBIT.dwg Plotted: 8/25/2026 2:25 PM By: Erik Bjornstad

August 28, 2026

Dear Members of the Board,

I am writing to respectfully request a variance to the one year full-time employment requirement for the District's down payment assistance program. Although I have not yet reached one year as a full-time employee, I am hoping the Board will consider allowing me to access this benefit based on my commitment to the District, history of volunteer and part-time work and my desire to establish a long term home in the valley.

Over the four years I have lived in the valley, I have moved eight times, and the constant uncertainty of where I will be living or if my lease will be renewed has made it difficult to feel settled. At this point in my life, I would really value the stability and security that comes with owning a home.

I understand the purpose of the one year requirement and recognize that I have not yet met it. However, I hope the Board will consider my individual circumstances and allow me to access the program early. I am committed to growing with Crested Butte Fire Protection District, as evidenced by my progression from volunteer in May 2025 to part time in October 2025 and then to full time in March 2026. I see purchasing a home here as an investment in my future and in remaining a part of this community.

Thank you for taking the time to evaluate my request and for considering a variance to the current requirement. I greatly appreciate the opportunity to be part of the CBFPD and would be grateful for your consideration.

Sincerely,

Abby Dee Thompson

CRESTED BUTTE FIRE PROTECTION DISTRICT

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

Memorandum

To: CBFPD Board of Directors

From: Sean Caffrey, CEO/Commissioner

Date: August 28, 2026

Re: Waiver of Policy 5302.1 Service Requirement – Abby Dee Thompson EHOP Request

---

I recommend the Board waive the one-year service requirement in Policy 5302.1 (Down Payment Assistance / Employee Home Ownership Program) for Abby Dee Thompson, as described in her attached letter dated August 28, 2026.

Abby Dee began as a regularly scheduled part-time employee in October 2025 and moved to full-time in March 2026. Under Policy 5302.1, she is on track to meet the one-year service requirement. This request would allow her to access EHOP funds now rather than waiting until then.

Since joining full-time, Abby Dee has stood out among our newest employees. She has learned her role quickly, brings an exceptional work ethic to her shifts, and carries an excellent, positive demeanor that reflects well on the District.

There is a time-sensitive component to this request. Abby Dee is working to secure a deed-restricted property in the Gunnison area. Because the property is located outside the District boundary but within 150 driving miles of Crested Butte, she would be eligible for up to $50,000 in EHOP assistance under Policy 5302.3. Deed-restricted units are limited in supply and can move quickly once listed, so the ability to assemble financing promptly, rather than waiting the additional two months, may determine whether she is able to secure this particular property.

EHOP funding for this budget year remains available, so acting on this request now would not conflict with the first-come, first-served funding limits in Policy 5302.5.

Approving this waiver supports the District's broader workforce housing and retention goals, and is consistent with the circumstances Abby Dee describes in her letter, including the housing instability she has experienced over four years and eight moves in the valley.

I recommend the Board approve the requested waiver.

Please let me know if you have questions.

CRESTED BUTTE FIRE PROTECTION DISTRICT

300 COUNTY ROAD 317 / P.O. BOX 1009
CRESTED BUTTE, CO 81224
(970) 349-5333 FAX: (970) 349-3420
WEBSITE: WWW.CBFPD.ORG

Job Description
EMS & Fire Chief

Employment Status:	Full-Time
Reports to:	Board of Directors
Typical Schedule:	40 hours per week
FLSA Status:	Exempt
Salary Schedule:	EMS & Fire Chief

Position Summary

The EMS & Fire Chief (Chief) is the District's Chief Executive Officer, Ambulance Service Administrator, and statutory Fire Chief. The Chief is responsible to the District Board of Directors for effective and efficient operation of the District, and for advancing the Board's strategic direction through sound executive management. The Chief is accountable for all aspects of day-to-day administration, operations, and finances of the District, and performs the management functions of planning, organizing, leading, and controlling to assure capable and effective fire suppression, fire prevention, code enforcement, wildland fire, advanced life support emergency medical services, ambulance transport, rescue, hazardous materials response, and related all-hazards services to the residents, visitors, and communities of the District.

The District serves an approximately 220-square-mile service area at high elevation in the Upper Gunnison Valley inclusive of two municipal jurisdictions and unincorporated Gunnison County, with a resident population of approximately 5,100 that expands with seasonal visitors. The District operates with full-time, part-time, and volunteer personnel. The geographic nature of the District and the complexity of its service mix require particular attention to facilities, staffing, mutual aid, and the integration of career and reserve personnel.

Supervision Received

Works under the direct supervision and authority of the District Board of Directors.

Supervision Exercised

All District personnel, directly and through the leadership team.

Essential Job Functions

The following competency areas describe the observable behaviors and outcomes by which the Board evaluates the Chief's performance. They are distinct from the authority and delegation framework in the Employment Agreement and are not intended to be all-inclusive.

Executive Leadership and Organizational Development

- Models the District's values in daily conduct and sets a consistent standard of professionalism, integrity, and accountability for all personnel.
- Develops subordinate leaders through deliberate coaching, structured professional development, and meaningful delegation, building depth in the organization over time.
- Demonstrates sound judgment in ambiguous or politically sensitive situations, balancing organizational interests with community expectations and legal obligations.
- Maintains current knowledge of fire service and EMS leadership practices through ongoing professional development and applies that knowledge to improve District programs.
- Creates and sustains a work environment in which career, part-time, and volunteer personnel are treated equitably and feel invested in the District's mission.

All-Hazards Operations and Service Delivery

- Demonstrates working command-level competency across the District's full-service portfolio, including emergency medical services, fire suppression, wildland fire, technical rescue, and HazMat.
- Evaluates training program effectiveness to ensure that personnel and system performance meets or exceeds standards. Takes corrective action when standards are not met.
- Applies data and after-action review to identify trends in response performance, patient outcomes, and safety, and drives measurable improvement.
- Maintains the District's community risk reduction program as an integrated function, not a collateral duty, with measurable outcomes tied to identified hazard profiles.
- Manages EMS operations in compliance with applicable state and federal regulations, medical director protocols, and billing and transport requirements.

Board Relations, Governance, and External Affairs

- Keeps the Board accurately and completely informed on matters within its purview, including emerging operational, financial, legal, and personnel issues, with sufficient lead time for meaningful deliberation.
- Presents issues to the Board with a clear staff recommendation and supporting analysis.
- Represents the District credibly and professionally with elected officials, partner agencies, the media, and the public, advancing the District's interests without creating avoidable controversy.
- Builds and sustains productive relationships with the Town of Crested Butte, the Town of Mt. Crested Butte, Gunnison County, and other jurisdictional partners in ways that benefit District constituents.
- Manages workforce relations with professionalism and in good faith, minimizing conflict and sustaining a functional working relationship with employee representatives.

Financial Management and Administrative Performance

- Produces a budget that accurately reflects operational requirements, is grounded in multi-year planning assumptions, and is presented with analysis sufficient for informed Board adoption.
- Executes the adopted budget with fiscal discipline, alerts the Board to material variances promptly, and identifies corrective action before variances become problems.
- Completes and presents an annual self-performance assessment to the Board covering accomplishments against goals, areas for improvement, and proposed goals for the coming year.

- Manages capital planning, procurement, and major projects with appropriate controls, competitive processes, and timely reporting to the Board.
- Maintains the District's policy and procedure library in a current, organized, and legally compliant state, and ensures personnel are trained on applicable policies.

Minimum Qualifications

Education and Experience

- Bachelor's degree in Fire Service Administration, Emergency Services Administration, Public Administration, Business Administration, Emergency Management, or related field from an accredited institution.
- At least ten years of progressively responsible experience in the fire and/or EMS service, with at least five years as a chief officer or in a comparable executive leadership role.

Required Licenses and Certifications

- Valid Colorado driver's license and safe driving record, or ability to obtain within 90 days of hire.
- ICS 400 and NIMS 700 certifications.
- Current Colorado Paramedic certification or licensure, or National Registry Paramedic certification.
- Colorado Fire Officer II certification.

Residency

- Must be able to respond from residence to District Headquarters within 30 minutes at all times of day, or establish such residency within 180 days of hire.

Preferred Qualifications

- Master's degree in Fire Science, Public Administration, Business Administration, Emergency Management, or a closely related field.
- National Fire Academy Executive Fire Officer (EFO) designation, Center for Public Safety Excellence Chief Fire or EMS Officer (CFO/CEMSO) designation, or Colorado Executive Fire Administrator (EFA) or equivalent fire officer credential.
- Critical Care and/or inter-facility transport experience and/or certification
- Familiarity with Colorado Special District law (Title 32, C.R.S.) and special district governance.
- Experience managing EMS billing, transport operations, and compliance with state and federal EMS regulations.
- Residency within District boundaries.

Necessary Knowledge, Skills, and Abilities

- Comprehensive knowledge of fire suppression, emergency medical services, and all-hazards emergency operations at the command level.
- Working knowledge of applicable federal, state, and local laws governing fire protection districts, EMS, and employment, including Colorado Special District law.
- Proficiency in public sector budget development, financial analysis, and long-term fiscal planning.
- Strong personnel management skills, including performance evaluation, labor relations, and progressive discipline.

- Ability to communicate effectively, verbally and in writing, with diverse audiences including elected officials, staff, the media, and the public.
- Demonstrated ability to manage multiple priorities under time pressure and in high-stress environments.
- Demonstrated organizational, planning, and project management skills.
- Proficiency in records management systems, Microsoft Office, and public safety technology platforms.
- Ability to make sound, timely decisions under conditions of stress, uncertainty, and incomplete information.
- Consistent and constructive leadership skills that build credibility with career, part-time, and volunteer personnel.

Special Requirements

- Must successfully complete applicable pre-offer and post-offer processes, which may include: oral board, written or verbal assessment, reference checks, criminal background check, driving record check, pre-employment physical examination and drug screen, and psychological evaluation.
- Must maintain all required certifications and licenses on a continuing basis.
- Must participate in the District's fitness for duty program as required by applicable policy.

Physical Demands

The physical demands described here are representative of those that must be met to successfully perform the essential functions of this position. Reasonable accommodations may be made to enable individuals with disabilities to perform essential functions. Physical demands include standing, walking, running, kneeling, stooping, lifting, pushing, pulling, crawling, climbing, and sustained administrative work at a computer. The position requires the ability to lift and carry objects up to 100 pounds occasionally and 25 pounds frequently. Good near and distance vision, peripheral vision, depth perception, and color vision are required.

Work Environment

This position requires the ability to work evenings, weekends, and holidays as needed. A portion of this position involves administrative work in an office environment; however, the Chief may be required to respond to and supervise emergency incident operations under adverse conditions. Conditions may include weakened structures, slippery or uneven surfaces, proximity to moving equipment, burning structures, electrical hazards, high places, confined spaces, hazardous materials, smoke, gases, extreme temperatures, and exposure to blood-borne pathogens or infectious disease. Personal protective equipment will be required in these settings.

The duties listed above are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related, or a logical assignment to the position. This job description does not constitute an employment agreement between the employer and employee and is subject to change by the employer as the needs of the employer and requirements of the job change.

The Crested Butte Fire Protection District maintains a drug-, alcohol-, and tobacco-free environment.

EMS & FIRE CHIEF

CRESTED BUTTE FIRE PROTECTION DISTRICT

Why Apply?

The next EMS & Fire Chief of Crested Butte Fire Protection District will lead a highly regarded and evolving combination fire and EMS organization in one of Colorado's most distinctive mountain communities. The District offers a talented and passionate workforce, strong benefits, modern facilities, excellent training opportunities, and a culture deeply connected to the community. Having experienced considerable growth and professionalization, the organization is positioned for its next chapter. The new Chief will have the opportunity to refine systems, develop people, strengthen regional partnerships, balance fire and EMS priorities, and provide steady executive leadership while enjoying an exceptional mountain lifestyle and community.

THE COMMUNITY

Located in the heart of Colorado's Rocky Mountains, the Crested Butte Fire Protection District serves the Towns of Crested Butte and Mt. Crested Butte, Crested Butte South, and unincorporated portions of Gunnison County in the upper Gunnison Valley. Surrounded by nearly 2 million acres of accessible public lands and anchored by Crested Butte Mountain Resort, the area is known for its dramatic mountain setting, close-knit communities, and year-round outdoor lifestyle. A popular destination for visitors from around the world, the valley offers world-class hiking, mountain biking, fly-fishing, and lake activities in summer, along with exceptional skiing, snowboarding, and other winter sports during its long, snowy winters.

The District is headquartered in Crested Butte, a historic mountain town sitting at an elevation of 8,885 feet with a population of about 1,700 year-round residents. Downtown is filled with colorful Victorian buildings and locally owned shops and eateries. Just three miles north, the scenic alpine town of Mt. Crested Butte sits nearly 9,400 feet above sea level at the base of its namesake mountain. Home to approximately 950 year-round residents, the town is primarily residential and resort-oriented and serves as the gateway to Crested Butte Mountain Resort. The resort offers more than 1,500 acres of skiable terrain, including some of the most challenging runs in North America.

Together, the two communities offer a welcoming, tight-knit atmosphere. Residents embrace the area's rugged beauty and laid-back lifestyle, balancing outdoor adventure with a strong appreciation for arts, culture, and environmental stewardship.

Tourism is a leading economic driver in Gunnison County, where second homes and vacation rentals comprise the majority of residences. Ranching and mining also remain important to the valley's economy and character. Local residents place a high value on their quality of life and appreciate the small, safe communities where they care for their neighbors and enjoy access to the incredible landscape around them. Despite its remote mountain setting, the area remains accessible through Gunnison-Crested Butte Regional Airport, approximately 30 miles south, and nearby Gunnison is home to Western Colorado University.

THE CRESTED BUTTE FIRE PROTECTION DISTRICT

The Crested Butte Fire Protection District (CBFPD) is a combination all-hazards department, providing fire protection and critical-care advanced life support ambulance service to the Towns of Crested Butte and Mt. Crested Butte and unincorporated portions of Gunnison County. Spanning 220 square miles, the District serves a year-round population of roughly 5,100 residents along with a significant visitor population.

Established in 1973, the District is governed by a five-member Board of Directors and operates with an annual budget of approximately $8 million. Operating from four stations, the District is staffed by 28.6 FTEs, 15 part-time employees, and 6 volunteers, with daily staffing of 6 to 8 personnel. Operations include EMS, fire suppression, wildland fire, hazmat, swift-water rescue, ice rescue, low-angle rope rescue, and auto extrication. The District responded to 925 calls for service in 2025.

CBFPD protects one of Colorado's distinctive resort regions from a range of structural, wildland, and emergency medical risks, operating in a high-altitude mountain environment where the population can swell to 15,000 during peak periods. Recently, the District completed a new safety campus that includes a roughly 22,000-square-foot fire station headquarters, an adjacent search-and-rescue building, and a training building. Funded through a voter-approved 2021 bond issue, the new campus replaces the former Station 1.

THE FIRE CHIEF

The EMS & Fire Chief is the District's Chief Executive Officer, Ambulance Service Administrator, and statutory Fire Chief. The Chief is responsible to the District Board of Directors for effective and efficient operation of the District, and for advancing the Board's strategic direction through sound executive management. The Chief is responsible for the District's day-to-day administration, operations, and finances, providing leadership and oversight to ensure effective all-hazards emergency response, ambulance transport, fire prevention, code enforcement, and community risk reduction services for the District's residents, visitors, and communities.

View job description at gmphr.com

IDEAL CANDIDATE TRAITS

Servant Leader with Presence – Visible, approachable, and engaged with fire and EMS personnel, including career, part-time, and volunteer members. Builds credibility by listening, communicating clearly, and remaining connected to the people doing the work.

Culture Builder – Values the District's history and existing strengths while continuing its evolution into a highly professional organization. Builds unity, trust, accountability, and respect across all levels.

Strategic Leader with a Steady Hand – Brings thoughtful, disciplined leadership focused on refining and improving the organization rather than pursuing change for the sake of change.

Board & Governance Savvy – Understands special district governance and builds a productive relationship with the Board while establishing appropriate roles, expectations, accountability, and boundaries.

Fire & EMS Leader – Understands and values both fire suppression and EMS and can ensure appropriate leadership, training, resources, and organizational attention are provided to each.

Combination Department Appreciation – Recognizes the contributions of career, part-time, and volunteer personnel and understands how to integrate each into a cohesive and effective service delivery model.

Financially Astute Executive – Demonstrates sound budgeting, financial planning, and fiscal stewardship while maximizing available resources and maintaining the trust of taxpayers.

Coach & Mentor – Develops company officers and future leaders, delegates appropriately, empowers employees, and creates meaningful opportunities for professional growth.

Collaborative Regional Partner – Builds strong relationships with neighboring fire agencies, EMS partners, emergency management, mountain rescue, law enforcement, healthcare providers, and other community organizations.

Authentic & Community-Focused Leader – Leads with humility, integrity, and emotional intelligence and genuinely embraces the character, relationships, and lifestyle of the Crested Butte community.

OPPORTUNITIES & CHALLENGES

1) ***Organizational Maturity, Culture & Leadership Development***
The District has undergone considerable growth and professionalization. The next Chief will inherit strong programs and talented employees, along with an opportunity to refine the organizational structure, clarify roles and expectations, strengthen the chain of command, and further develop company officers and future leaders. Maintaining the positive aspects of the existing culture while continuing to raise organizational consistency and accountability will be important.

2) ***Balancing Fire, EMS & Combination Staffing***
The District provides both fire and ALS transport services through a combination staffing model that includes career and part-time firefighters, volunteers, and single-role EMS providers. Stakeholders identified opportunities to strengthen EMS training and medical leadership, maintain consistent training across shifts, and continue improving integration across the organization. The next Chief will need to ensure that both fire and EMS receive appropriate attention while developing creative and sustainable staffing strategies.

3) ***Governance, Financial Stewardship & Organizational Sustainability***
The District has invested significantly in facilities, equipment, and organizational development. The next Chief will need to work effectively with an evolving Board, provide strong executive guidance, and maintain appropriate governance boundaries. Sound fiscal stewardship, thoughtful prioritization, and the ability to maximize existing resources will be particularly important as the District balances community expectations with long-term financial sustainability.

4) ***Mountain Community Growth, Workforce & Regional Partnerships***
Crested Butte's unique mountain environment creates challenges involving housing affordability, workforce recruitment and retention, wildfire risk, limited mutual-aid resources, seasonal demands, and geographic isolation. The next Chief will need to strengthen regional partnerships, support employee housing strategies, maintain strong community relationships, and ensure the District is prepared for the changing risks and service expectations of a growing mountain community.

EDUCATION & EXPERIENCE

Bachelor's degree in fire service administration, emergency management, public administration, or a related field, and 10 years of progressively responsible fire or EMS experience, including 5 years as a chief officer or in a comparable executive leadership role. An equivalent combination of education and experience may be considered.

Required Licenses and Certifications

- ICS 400 and NIMS 700 certifications.
- Current Colorado Paramedic certification or licensure.
- Colorado Fire Officer II certification.

Residency

- Must be able to respond from residence to District Headquarters within 30 minutes at all times of day or establish such residency within 180 days of hire.

Preferred Qualifications

- Critical Care, inter-facility transport experience, or certification.
- Master's degree.
- National Fire Academy Executive Fire Officer (EFO) designation, Center for Public Safety Excellence Chief Fire or EMS Officer (CFO/CEMSO) designation, or Colorado Executive Fire Administrator (CEFA) or equivalent fire officer credential.
- Familiarity with Colorado Special District law (Title 32, C.R.S.) and special district governance.
- Experience managing EMS billing, transport operations, and compliance with state and federal EMS regulations.
- Residency within District boundaries.

COMPENSATION & BENEFITS

CBFPD offers an annual salary range of $150,000 to $172,500, based on qualifications and experience, along with a comprehensive benefits package that includes access to subsidized rental housing.

- 100% employer-paid health, dental, and vision coverage.
- $1,000 flexible spending benefit.
- Colorado Fire & Police Pension Association defined benefit plan.
- $1,000 annual recreation benefit.

RESOURCES

2026 Budget

2025 Strategic Plan

Service Area Map

TO APPLY

Apply Online: gmphr.com

First Review: October 18, 2026

More Info: Gordie Olson, GMP Consultants
golson@gmphr.com / (720) 518-7420

GMP

CRESTED BUTTE FIRE PROTECTION DISTRICT

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

Memorandum

TO: Board of Directors, Crested Butte Fire Protection District

FROM: Sean Caffrey, CEO and Commissioner

DATE: September 8, 2026

RE: Development Impact Fees and Voluntary Fire Sprinkler Incentive Program — Board Action Request

BOTTOM LINE

The District has not updated its development impact fees in nearly 30 years. The current rate of $388.79 per home recovers less than 10 percent of our actual capital cost per new unit. This memo asks the Board to adopt updated fees based on the BBC study completed in May 2025, and at the same time to create a meaningful financial incentive for builders to install fire suppression sprinklers voluntarily. The two actions are linked: the incentive only works if the fees are real.

THE PROPOSAL

What is an impact fee? An impact fee is a one-time charge assessed on new development at the time a building permit is issued. It is not a tax. It is a charge that makes new development pay its fair share of the public capital — stations, apparatus, vehicles, and equipment — needed to serve it. Colorado law requires that impact fee revenue go into a dedicated fund that can only be spent on capital expenditures, not on operations or salaries. Existing residents already fund the District's current capital through property taxes. Impact fees ensure that new development, which creates the need for additional capital, pays for that additional need rather than passing the cost to current taxpayers.

How were the fees calculated? The District retained BBC Research & Consulting to conduct a capital buy-in study — the standard methodology under Colorado law. BBC inventoried the replacement value of all District capital assets: fire stations, land, engines, ladder trucks, tankers, ambulances, rescue vehicles, and equipment. That total — $18.4 million — was then allocated to different types of development based on Gunnison County Assessor land use data showing how the District's service area is actually developed today. The residential share of that capital was divided by the number of existing residential units to determine how much capital investment each unit represents. That figure is the maximum fee the law allows the District to charge per new unit.

Why are we recommending fees below the BBC maximum? The BBC maximum is the legal ceiling, not a requirement. Colorado law permits the District to adopt fees at any level up to that maximum, provided the same percentage reduction is applied uniformly across all development types. Staff recommends adopting standard fees at approximately 82 percent of the BBC maximum for three reasons. First, it keeps CBFPD's fees competitive with comparable Colorado fire districts that have recently published impact fees. We are at or below the rates of the nearby Chaffee County Fire District, The Frederick - Firestone FPD in Northern Colorado, and the North Central Fire Protection District in Eastern Colorado on every comparable tier. Second, it leaves room to adjust fees upward as the new Gothic Road campus and additional apparatus come online and are captured in a future study update. Third, a fee set modestly below the demonstrated maximum is easier to defend than one set at the precise ceiling.

The incentive program. On top of the updated fee schedule, staff proposes two incentives for builders who voluntarily install fire sprinklers in single-family homes under 3,600 square feet: a lower impact fee rate (65 percent below the standard rate) and a full refund of the plan review fee after the Fire Marshal verifies the sprinkler system at rough-in inspection. For homes between 3,601 and 5,000 square feet, most of which are currently required to have a fire suppression system, the lower impact fee rate applies but the plan review fee is not refunded. Both fees are collected upfront; the plan review fee refund would be issued upon rough-in approval for eligible tiers.

IMPACT FEE SCHEDULE

The table below shows the BBC maximum, the recommended adopted rate, what percentage of the maximum the adopted rate represents, and the sprinkler incentive fee where applicable.

CBFPD IMPACT FEE SCHEDULE

Development type	BBC maximum	Adopted standard fee	% of max	Sprinkler fee	Builder saves with sprinklers
Single-family residential — voluntary sprinkler incentive tiers					
≤ 2,500 SF	$3,271	$2,700	82%	**$950**	**$1,750**
2,501 – 3,600 SF	$5,539	$4,500	81%	**$1,575**	**$2,925**
3,601 – 5,000 SF*	$7,889	$6,500	82%	**$2,275**	**$4,225**
Single-family residential — standard rate only					
5,001+ SF	$12,395	$10,200	82%	—	—
Multifamily (per dwelling unit)	$2,126	$1,750	82%	—	—
Commercial / industrial (per sq ft)	$1.89	$1.55	82%	—	—

Note: *The District's fire code currently requires sprinklers in new single-family construction above 3,600 square feet unless the applicable jurisdiction has waived that requirement. The reduced sprinkler impact fee rate for this tier applies regardless of whether installation is code-required or voluntary.*

Table 1. Colorado Fire District Impact Fee Comparison

Representative size	CBFPD standard fee	CBFPD sprinkler fee	Chaffee County FPD	Frederick-Firestone FPD	North Central FPD
Single-family residential					
~2,000 SF[1]	**$2,700**	**$950**	$3,645[2]	$4,820[3]	$4,000[4]
~3,000 SF[1]	**$4,500**	**$1,575**	$5,917[2]	$6,918[3]	$4,000[4]
~4,500 SF[1]	**$6,500**	**$2,275**	$9,099[2]	$8,988[3]	$4,000[4]
~6,000 SF[1]	**$10,200**	—	$9,099[2]	$12,306[3]	$4,000[4]
Multifamily (per dwelling unit)					
Per unit	**$1,750**	—	$2,926	$2,527	$4,000[4]
Non-residential (per square foot)					
Commercial / industrial	**$1.55**	—	$2.75 retail $2.00 industrial	$2.17	$2.50

[1] Representative sizes shown because tier breaks differ across districts; CBFPD fees are the tier rate applicable to each size shown. [2] Chaffee County Fire Protection District, adopted April 14, 2026: tiers at ≤1,200 / 1,200–2,399 / 2,400–3,599 / 3,600+ SF. [3] Frederick-Firestone Fire Protection District 2025 schedule: tiers at ≤1,499 / 1,500–1,999 / 2,000–2,499 / 2,500–2,999 / 3,000–3,499 / 3,500–3,999 / 4,000–4,499 / 4,500+ SF. [4] North Central Fire Protection District flat rate per dwelling unit regardless of size; non-residential $2.50/SF.

CURRENT PLAN REVIEW AND INSPECTION FEES

Current fees adopted by the Board in 2022 and now contained in Policy 5202, establishes the following plan review and inspection fees, separate from impact fees. New construction plan review fees are all-inclusive — the fee covers the initial plan review, one rough-in inspection, one fire final inspection, and any required suppression system review. Impact fees are collected at the same time as plan review fees.

Table 2. Current Plan Review and Inspection Fee Schedule (Policy 5202)

Service	Fee
0 – 2,500 SF	$700
2,501 – 3,600 SF	$2,520
3,601 – 5,000 SF	$5,250
5,001 – 10,000 SF	$10,500

WHAT A BUILDER ACTUALLY PAYS TO CBFPD

The table below shows total CBFPD costs at permit — plan review fee plus impact fee — for all single-family tiers. For homes under 3,600 square feet, the builder who installs sprinklers pays only the sprinkler impact fee; the plan review fee is fully refunded at rough-in. For homes between 3,601 and 5,000 square feet, the sprinkler impact fee applies but the plan review fee is not refunded.

Table 3. Total CBFPD Fees at Permit — Single-Family Residential

SFR tier	Plan review fee	Impact fee (standard)	Impact fee (sprinkler)	Total without sprinkler	Total with sprinkler
≤ 2,500 SF	$700[1]	$2,700	$950	**$3,400**	**$950**
2,501–3,600 SF	$2,520[1]	$4,500	$1,575	**$7,020**	**$1,575**
3,601–5,000 SF	$5,250[1]	$6,500	$2,275	**$11,750[2]**	$7,525
5,001+ SF	$10,500[3]	$10,200	—	**$20,700**	—

[1] Plan review fees per Policy 5202. Sprinkler plan review and rough-in inspection are included in this fee at no extra charge. The plan review fee refund applies to homes under 3,600 SF only.

[2] For the 3,601–5,000 SF tier, the plan review fee ($5,250) is not refunded. Total CBFPD cost with sprinklers = $5,250 plan review + $2,275 impact fee = $7,525, compared to $11,750 without sprinklers. [3] Plan review for homes 5,001–10,000 SF is $10,500; homes over 10,001 SF add $1.05 per SF above $10,500. No sprinkler incentive applies above 5,000 SF.

HOW THE INCENTIVE PROGRAM WORKS

Step 1 — Apply for permit	Builder pays both the plan review fee and the impact fee upfront and submits for permit. If the builder intends to install sprinklers, they notify the Fire Marshal at application to receive the sprinkler impact fee rate. If the permit is not issued, the impact fee is fully refunded.
Step 2 — Plan review	CBFPD reviews the plans, including the sprinkler system design. Sprinkler system plan review and the required rough-in inspection are included in the plan review fee already paid — no extra charge.
Step 3 — Permit issued	The building permit is issued. Both fees have already been collected. If the builder elected the sprinkler impact fee rate at application, that lower rate is already on the books.
Step 4 — Rough-in inspection	Fire Marshal inspects and approves the sprinkler rough-in. For homes under 3,600 square feet, the District issues a full refund of the plan review fee upon approval. For homes between 3,601 and 5,000 square feet, the plan review fee is not refunded. The impact fee, already collected at the sprinkler rate, is not affected unless a sprinkler was not installed and additional fee is due.

Step 5 — Final inspection	Normal fire final inspection proceeds. The sprinkler system must remain in monitored, operational status as required by the fire code.

WHY THIS IS LEGALLY SOUND

Three points the Board should know:

1. **The lower sprinkler fee is not a waiver.** It is a lower fee for a development type that genuinely costs less to serve. Colorado law requires impact fees to go no higher than necessary to cover the actual capital impact of new development. Our own fire code requires 50 percent less water supply infrastructure for sprinklered homes. Charging a sprinklered home the same fee as an unsprinklered one would overcharge it. The lower rate is what the law requires, not a special favor.

2. **The plan review refund is within the Board's existing authority.** Policy 5203 already authorizes fee waivers and discounts for public projects, affordable housing, and active CBFPD members. A sprinkler refund is legally identical — a policy decision to return a fee in exchange for a demonstrated public benefit. No new legal authority is needed.

3. **The fees are set below the legal maximum.** BBC calculated the maximum the District is permitted to charge. Standard fees are set at 82 percent of that maximum, which is competitive with comparable Colorado fire districts. The District is not charging the maximum it could, which is a defensible position in any challenge.

Note: Impact fee waivers for affordable housing are separately authorized. Colorado law (CRS § 32-1-1002(1)(d.5)(IX)) gives the Board explicit authority to waive impact fees for affordable and workforce housing projects, independent of the sprinkler incentive program. Three categories qualify: low-income housing (at or below 80 percent of area median income as defined by HUD); moderate-income housing (between 80 and 115 percent of AMI); and affordable employee housing (households deriving at least 70 percent of income from local employment that meet HUD affordability standards). Unlike the sprinkler fee differentiation — which requires no reimbursement because it reflects a genuinely lower capital impact — an affordable housing waiver under this provision requires the District to reimburse the impact fee fund from the general fund for any fees waived. The Board may adopt an affordable housing waiver policy as a separate action at any time; it does not need to be part of this fee adoption.

FINANCIAL IMPACT ON THE DISTRICT

Revenue increase. The new impact fees will generate substantially more capital revenue than the current $388.79 rate. Revenue goes into the segregated impact fee fund for capital expenditures only — it cannot be used for operations.

Cost of the incentive. The plan review refund is an operational cost — the District refunds fees it has already collected, funded from the general fund. If ten homes per year choose sprinklers in the voluntary tiers, the annual refund total ranges from approximately $7,000 to $52,000 depending on size mix. This is offset by reduced long-term capital demands from the District's sprinklered building stock.

Timing. If acceptable the Board will adopt the fee schedule on September 8, 2026, with an effective date of January 1, 2027 — approximately 114 days' advance notice to the development community. This notice period is a matter of good practice and legal defensibility, not a statutory mandate, and aligns with BBC's recommendation of three to six months.

BOARD ACTION REQUIRED

Approval votes are needed. All can be taken together or separately the same meeting.

Board action required	Effect
Resolution — Adopt new impact fee schedule	Establishes the fee rates in this memo, effective 90 days after adoption. Replaces $388.79 flat rate. Includes CPI escalation clause so fees adjust annually without further Board action.
Policy 5202 amendment — Remove embedded impact fee amounts	Deletes the outdated $388.79 and $0.138 figures from the fee schedule. Impact fees will be set by resolution going forward, not embedded in policy.
Policy 5203 amendment — Add sprinkler plan review refund	Adds one paragraph authorizing a full plan review fee refund for voluntary sprinkler installations in homes under 3,600 square feet, upon Fire Marshal verification at rough-in. Consistent with existing discount authority in 5203.

RECOMMENDATION

Staff recommends the Board adopt all three items at the September regular meeting. District counsel has reviewed the legal framework and is available to address questions. The resolution and policy amendment language will be provided as separate attachments for Board review prior to the meeting.

Supporting documentation:

1. BBC Research & Consulting, CBFPD Impact Fee Study (May 12, 2025)
2. Proposed Board Resolution — Development Impact Fee Schedule
3. Proposed Policy 5202 Amendment — Impact Fee Reference Removal
4. Proposed Policy 5203 Amendment — Voluntary Sprinkler Plan Review Refund

Crested Butte Fire Protection District Impact Fee Study

Final REPORT

Final Report

May 12, 2025

Crested Butte Fire Protection District Impact Fee Study

Prepared for
Crested Butte Fire Protection District
306 Maroon Avenue
Crested Butte, CO 81224

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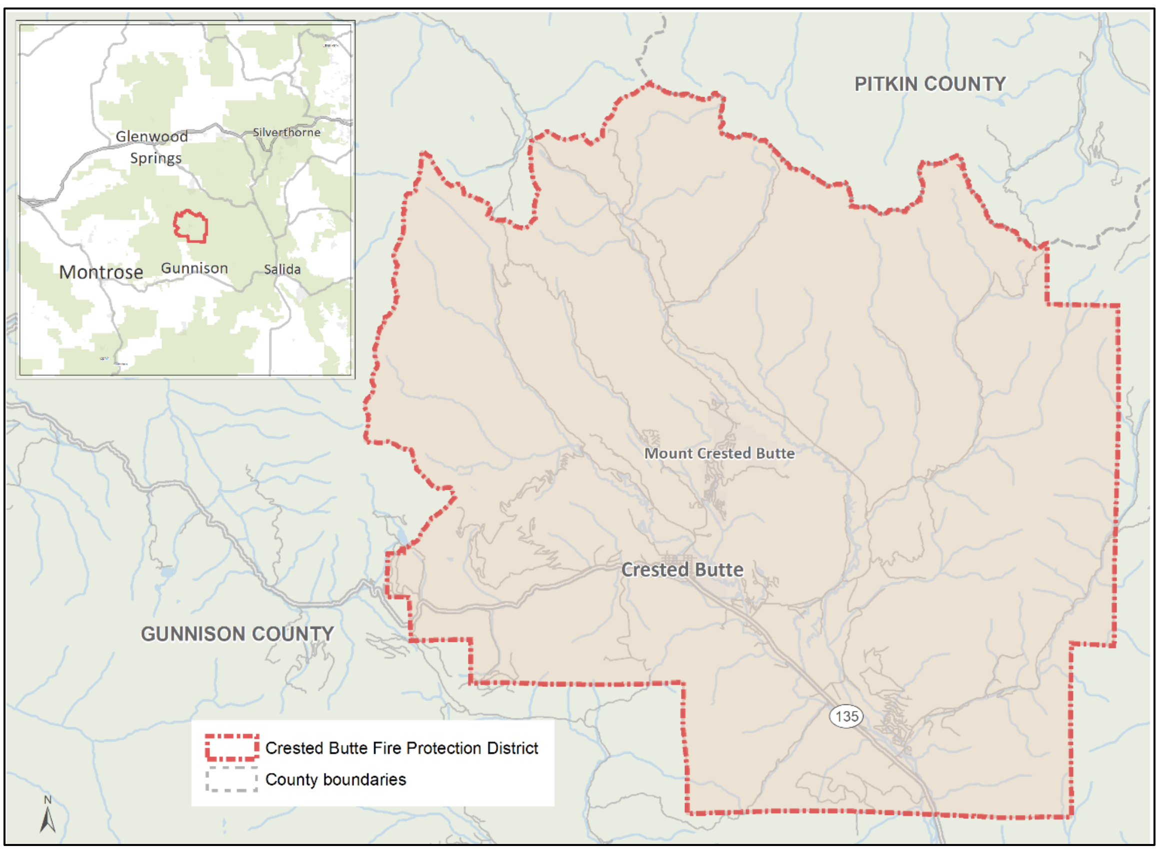
BBC RESEARCH & CONSULTING

SECTION I.
Introduction

This report presents the analysis underlying the calculation of proportional development impact fees for Crested Butte Fire Protection District (CBFPD or the District). This section describes fee design requirements and various implementation considerations.

CBFPD provides emergency medical, fire suppression, rescue, and non-emergency services throughout Crested Butte, Mt. Crested Butte, Crested Butte South, and unincorporated parts of Gunnison County.[1] The service area covers approximately 220 square miles and serves the District's local and seasonal residents.

Figure I-1.
Crested Butte Fire Protection District Service Area



Source: BBC Research & Consulting from ArcGIS shapefiles, 2025.

[1] Crested Butte Fire Protection District, https://cbfpd.org

Objectives

Many fire districts in Colorado impose development impact fees for expansion of public infrastructure. Colorado statute and a series of United States Supreme Court decisions dictate the amounts that districts can charge in impact fees and how they can devise, impose, and spend them. Because of those requirements, CBFPD retained BBC Research & Consulting (BBC) to prepare a report documenting the calculation of proportional and defensible impact fees to ensure it can maintain its existing service standards as development occurs in its service area.

This report documents BBC's analysis and recommendations for an impact fee that recovers the proportional capital costs associated with new development and in a manner consistent with the Colorado Revised Statutes.

Colorado Impact Fee Requirements

Development impact fees have been used in Colorado going as far back as the 1920s, when cities began charging developers for the water rights required to serve new development.[2] Other states also charged impact fees to new development, and in 1947 one of the first legal challenges to impact fees was filed in Illinois. In that case, the Illinois Home Builders Association sued the Hinsdale Sanitary District over its tap fee. The case was appealed all the way to the Illinois Supreme Court, which ruled that the District's fee was legal so long as the revenues were used for capital expenditures and not operating expenses.[3]

In Colorado, impact fee requirements were heavily influenced by a 1999 lawsuit between Krupp and the Breckenridge Sanitation District. The case, known as Krupp v. Breckenridge Sanitation District, was heard by the Colorado Supreme Court, which ruled that impact fees are legal so long as they meet certain requirements. The requirements defined in the ruling on Krupp v. Breckenridge Sanitation District were formally codified by the Colorado Legislature with the passage of Senate Bill 01S2-015, "An Act Concerning Land Development Charges That May Be Imposed by Local Governments."

The Bill, which modified Section 29-20-104.5 of Title 29 of Colorado Revised Statutes, allowed local governments to impose impact fees on new development to fund expenditures on capital facilities needed to maintain existing service standards.[4] The impact fees are applicable to a broad set of land uses and can be calculated based on development characteristics of local land uses that roughly approximate each land use's burden on capital facilities. This enabling legislation allowed municipalities to charge a single impact fee to each type of development (e.g., residential, commercial, and industrial) rather than calculating fees on a case-by-case basis.

In 2016, the Colorado Legislature passed House Bill 16-1088, known as the "Public Service Fairness Act," which authorized fire protection districts organized under Article 1 of Title 32,

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[2] Lillydahl, J.H, 1987. Impact Fees in Colorado: Economic, Political, and Legal Overview. Presented at A Symposium on Impact Fees, 1987 Conference of the American Planning Association. New York City. Cited in White and Dahl, 2001.

[3] Carswell, A.T, 2012. The Encyclopedia of Housing, Second Edition. SAGE Publications. p. 385. ISBN 978-1-4129-8958-9. Retrieved 2023-04-03. Cited in Wikipedia, "Impact Fee;" accessed 2023-11-08 at https://en.wikipedia.org/wiki/Impact_fee.

[4] Local governments were defined as counties; home rule municipalities; and statutory cities, towns, territorial charter cities.

C.R.S., or a fire authority established pursuant to Section 29-1-203.5, to levy impact fees on new development. The bill amended C.R.S. 29-20-104.5 to allow fire protection districts to charge development impact fees as a condition of issuance of a development permit and to use the funds for expenditures on capital facilities that provide fire protection, rescue, and emergency services related to the new development.

In May 2024, the Colorado Legislature passed SB24-194, known as the "Special District Emergency Services Funding Act," allowing special districts to impose and directly collect impact fees on new development without the requirement of an intergovernmental agreement between the district and the local government body.

To meet the requirements of current Colorado legislation, development impact fees charged by a fire protection district must:

- Be a one-time charge imposed on new development;
- Quantify the reasonable impacts of proposed development on existing capital facilities and establish the impact fee or development charge at a level no greater than necessary to defray such impacts which are directly related to proposed development;
- Be reasonably related to the overall cost of capital. Fees must be fairly calculated and rationally based. Mathematical exactitude is not required, however, and the particular mode adopted by the district in assessing the fee is generally a matter of that district's discretion;
- Ensure no impact fee or other similar development charge shall be imposed to remedy any deficiency in capital facilities that exists without regard to the proposed development; and
- Ensure that impact fees adopted by a local government do not require individual landowners to provide any site-specific dedication or improvements that meet the same need for capital facilities for which the district's impact fee is imposed.

Because the setting of rates and fees involves many questions of judgment and discretion, districts have the flexibility to choose the most appropriate rate-setting method so long as it uses reasonable assumptions and logic in the basis of calculating the development impact fee schedule.

U.S. Supreme Court Decisions

In *Sheetz v. County of El Dorado* (2024), the U.S. Supreme Court unanimously ruled that impact fees are subject to the Takings Clause of the Fifth Amendment of the U.S. Constitution. The two most notable court decisions that are used to analyze takings clause cases are often referred to as *Nollan* and *Dolan*[5].

Guidance from these decisions requires that there be an "essential nexus" between the exaction/fee and the state interest being advanced by that exaction. In the more recent *Dolan v. City of Tigard* (1994) decision, the U.S. Supreme Court held that in addition to an essential nexus, there must be a "rough proportionality" between the proposed exactions and the project impacts that the exactions are intended to mitigate. In *Dolan,* the court further states that rough proportionality need not be derived with mathematical exactitude but must demonstrate some relationship to the specific impact of the subject project:

> *"We think a term such as 'rough proportionality' best encapsulates what we hold to be the requirements of the Fifth Amendment. No precise mathematical calculation is required, but the city must make some sort of individualized determination that the required dedication is related both in nature and extent to the impact of the proposed development."*[6]

Over the past two decades since *Dolan*, many fire districts have imposed impact fees; thus, there now is a broad set of common practices when considering how best to reflect these judicial and statutory requirements in fee design efforts.

Fee Applicability

As noted above, fire districts can only use impact fee revenue to cover the costs of any necessary expansion of capital facilities that are required to serve new development. In addition, fee amounts can only be set in a manner that is proportional to the cost of capital facility expansion needed to maintain—but not improve—existing standards of service.

Capital facilities. *Capital facilities* are the physical component of public services. Under Colorado statute, the definition of *capital* can include all equipment that has at least a five-year lifetime. It does not include personnel or any operational elements of service costs, even in circumstances where new staff are required to operate new facilities. Capital facilities generally include buildings, apparatus, vehicles, office furniture, and other support facilities.

5 *Nollan v. California Coastal Commission*, 483 U.S. 82; 1987 and *Dolan v. City of Tigard* (1994) 114S.Ct. 2309.

6 *Dolan v. City of Tigard* (1994) 114S.Ct. 2309.

Nature of capital investments. Not all capital facility costs are associated with community growth or with the expansion of capacity. Most fire districts make investments in capital facilities not because of growth pressures but for the repair and replacement of existing capital. For example, fire districts often make capital investments related to:

- *Repair and replacement of existing facilities*, such as annual building maintenance or replacing a roof;
- *Betterment of existing facilities*, such as introducing new services or improving existing capital facilities without increasing service capacity; and
- *Facilities expansions*, such as expanding an existing building to accommodate growing personnel requirements.

Fire districts are not allowed to account for such investments as part of impact fee calculations nor are they allowed to expend impact fee funds on such investments.

Capital Standards

In designing impact fees, fire districts must determine the appropriate capital standards applicable to each category of infrastructure. Facility standards can vary widely between districts. Whereas some states have legislation that describes such criteria with great specificity, other states—like Colorado—use more general standards. There are two primary approaches for calculating capital standards.

Capital buy-in approach. Capital standards can be estimated using the replacement value of specific capital facilities and the qualified equipment necessary for each category of capital facilities. For example, a city of 2,500 homes with a 20,000 square foot recreation center that has a replacement value of $5 million would have a recreation center standard of 8 square feet per housing unit (i.e., 20,000 square feet/2,500 homes = 8 square feet per home) and a replacement value of $250 per square foot (i.e., $5 million/20,000 square feet = $250 per square foot). Thus, each existing residence would have an embedded recreational investment of $2,000 per home (i.e., $250 x 8 square feet = $2,000 per home), representing the community's recreational facility standard, which is what a developer could be charged for recreational facilities for each new unit.

One important dimension of the capital buy-in approach is the use of the replacement value of each asset. As mentioned earlier, the purpose of impact fees is to maintain the current level of service. Therefore, the value of each asset should be assessed by its current functionality, not its dollar value. For example, even if a dump truck were purchased in 1980 and its present resale value is less than $10,000, the replacement value for that dump truck would be equal to the market rate of a new unit that performs the same function as the original vehicle.

If capital standards are defined using a capital buy-in approach, then calculations of those standards must account for any debt that applies against the relevant capital facilities. Because current residents are already responsible for that debt, it would be duplicative and inappropriate to charge developers impact fees that also include that debt.

Plan-based approach. Fire districts can also use a *plan-based approach* to set capital standards, which relies on capital improvement or other specific plans to estimate the value of capital required to serve future development. A plan-based approach requires forecasts of residential and commercial growth and detailed data on capital expansion plans and costs. Plan-based approaches must focus on expansion-related projects or the expansion portion of projects rather than betterment or replacement projects.

Other Considerations

Over time, some consensus has emerged on how best to ensure that impact fees comply with state statutes and court rulings. Many of the factors that fire districts must consider in designing fees appropriately are described above, but BBC also presents other considerations to be made:

- **Land use allocation**. Courts have indicated that all forms of development that have facility impacts—that is, residential, industrial, and commercial developments—must pay their fair share of expansion costs. If one type of development is exempted from fees, then fees may not be sufficient to cover expansion costs that result from new development.
- **Use specificity**. Impact fee calculations vary between different forms of land use. When compelling evidence is available that the forms, sizes, or uses of particular types of development will result in substantially different demands for fire protection services, then a district's impact fees should reflect that information.
- **Fund balance.** A fire district's impact fee fund balance represents cash investments the existing community has made in capital expansion. When utilizing the capital buy-in approach for calculating development impact fees, these cash investments are combined with capital facilities valuations to arrive at the total capital investment that the community has made.
- **Redevelopment**. The application of impact fees raises questions about how to deal with the redevelopment of existing properties. The redevelopment of a residence—even if it involves full scraping—does not lead to an increase in service demands, because it is still one residential unit with no implications for service delivery costs or capital needs. In contrast, the redevelopment of a larger lot into multiple homes would be assessed an impact fee based on the net number of new residential units, because there would be clear implications for service delivery and capital needs. Commercial redevelopment would be subject to the same considerations.
- **Waivers**. Fire districts should not waive fees unless the funds are reimbursed from other sources such as the general fund or other contributions by the developer to system expansion that meets or exceeds the calculated fees.
- **Timing.** Fees should be assessed at the time that building permits are issued.
- **Updates**. Impact fee calculations should be updated periodically to account for changes in costs and asset values. Most fire districts update their fees every year using an inflation multiplier and conduct updates to their impact fee studies every three to five years.

SECTION II.
Impact Fee Derivation

As described in Section I, there are several types of information that fire protection districts must consider to appropriately set their development impact fees, including determining capital standards. BBC used data from various sources to make appropriate considerations in developing development impact fees for Crested Butte Fire Protection District.

- **Capital standards.** BBC used CBFPD's current investment in capital facilities as the basis for determining capital standards for the fee update – known as the capital buy-in approach. We obtained the information directly from the District. The valuation included estimates of investments in furniture, fixtures, and durable equipment. Calculations of capital standards must account for any debt that exists in connection with relevant infrastructure. At the time of this study, CBFPD has an outstanding debt of $540,000 on one of its buildings. To determine the District's net equity in this asset, the debt amount has been subtracted from its replacement value.
- **Land use allocation**. It is important for fire districts to determine how impact fees should be allocated according to land use so that all forms of development pay their fair share of expansion costs. Although CBFPD does not maintain a database of relevant land use, data from the Gunnison County Assessor's Office indicates that approximately 86 percent of current development in CBFPD's service area is for residential purposes while 14 percent is for non-residential.[1] BBC allocated the value of CBFPD's capital facilities following the above land use distribution, as future development in the region is not expected to differ substantially from existing land use patterns.
- **Use specificity.** To the extent possible, impact fees should reflect the degree to which different forms, sizes, and uses of particular types of development will result in different demand for fire protection services.
- **Fund balance.** When using the capital buy-in approach, the balance of a fire district's impact fee fund must be combined with capital facilities valuations to arrive at the total capital investment. At the time of this study, the balance of CBFPD's impact fee fund is $448,768.
- **Proportionality.** By using CBFPD's current investment in capital facilities to derive capital standards and then setting fee rates to replace the current standards of facility investment, BBC has ensured that proportionality has been reasonably and fairly derived. New growth is simply replicating its proportional share of an existing facility standard. Existing standards will be the standards to which new growth will be held accountable.

[1] Non-residential development includes commercial, retail, office, industrial, and warehouse space.

CBFPD Budget Overview

In 2024, property tax revenues for CBFPD were collected through the District's total 10.645 mill levy of properties that are within the District's service area. A millage rate is the tax rate used to calculate local property taxes and represents the amount per every $1,000 of a property's assessed value that a district would charge.

The 2025 CBFPD Budget shows the District anticipates collecting operating revenues of approximately $6.8 million in 2025, the majority of which is tax-related revenue from general property taxes ($6.0 million).[2] The District's anticipated operating expenditures in 2025 total $5.4 million, and these are allocated to personnel costs—including salaries, benefits, and administration—as well as supplies, maintenance, and normal operational costs. The District additionally expects capital expenditures totaling $1.2 million for the year. As discussed in Section I, capital investments are generally used for repair and replacement, betterment of facilities and service standards, and facilities expansion.

Property tax revenue that funds CBFPD's operating budget will continue to be dedicated to the District's ongoing operational expenses and may not be wholly sufficient to fund the District's growth-related capital facilities needs. With impact fees, new development pays for an equitable share of new facilities and existing taxpayers will not be responsible for subsidizing growth. In addition, CBFPD's capital and operating funds can be reserved for other, non-growth-related uses.

Impact Fee Calculations

BBC's methodology for updating CBFPD's impact fee includes the following tasks:

1. Quantify the capital facilities investment needed to maintain current level of service;
2. Develop estimates of CBFPD's current land use pattern; and
3. Calculate the fire protection capital costs per unit of development (per residential dwelling unit or per square foot of non-residential development).

Capital facilities investment. A conservative method of establishing CBFPD's current level of service for fire protection is to quantify its financial investment in capital facilities. Specifically, the District has four types of capital facility-related assets that should be included in a calculation of current infrastructure investment:

- Buildings and structures, including fire stations, administrative offices, and support services buildings;
- Major vehicles and apparatus, such as fire engines and specialized vehicles;
- A variety of lifesaving and fire-fighting portable equipment and other property; and
- The District's impact fee fund balance.

[2] Crested Butte Fire Protection District 2025 Budget

Figure II-1 presents CBFPD's current capital facilities and the replacement value included in impact fee calculations. CBFPD has outstanding debts of $540,000 on one building. This debt has been subtracted from the respective asset replacement value to capture only the District's equity. As shown in the last row of Figure II-1, the total replacement value of CBFPD's current capital facilities is approximately $18.4 million.

Figure II-1.
Crested Butte Fire Protection District Current Assets, 2025

Type of Capital Facilities	Replacement Value [1]
Buildings and Land	
Buildings	$5,746,176
Land	$2,507,503
Vehicles and Apparatus	
Specialized engines and ladder trucks	$5,600,000
Rescue, tankers, and other vehicles	$2,121,254
Ambulances	$900,000
Miscellaneous fleet vehicles & apparatus	$543,483
Miscellaneous Equipment	
Equipment including medical, extraction, portable, communications, and IT	$516,570
Impact Fee Balance	
Fund Balance	$448,768
Total Value of Fire Capital Facilities for Fee Calculation	**$18,383,754**

Notes: [1] Reflects CBFPD's equity in each capital facilities asset net of any outstanding debt service obligation.

Source: Crested Butte Fire Protection District; BBC Research & Consulting, 2025.

Current land use. BBC used the current pattern of development in CBFPD's service area as a basis for allocating capital expansion costs between different types of land uses. Figure II-2 presents the breakdown of units and square footage for residential and non-residential development, based on current data from the Gunnison County Assessor. As shown in Figure II-2, the majority of the development in the service area is residential (56.5 percent single family residential and 29.9 percent multi-family residential) while 13.6 percent is non-residential.

Figure II-2. Residential and Non-residential Square Footage in the CBFPD Service Area, 2025

Source:

Gunnison County Assessor; BBC Research & Consulting, 2025.

Development Type	Unit Count	Total Square Footage	Percent of Total Square Footage
Residential	5,016	8,407,268	86.4%
Single family residential	2,427	5,495,153	56.5%
Dwellings less than 1,000 SF	199	152,359	1.6%
Dwellings 1,000 to 1,499 SF	365	466,513	4.8%
Dwellings 1,500 to 1,999 SF	535	941,866	9.7%
Dwellings 2,000 to 2,499 SF	526	1,179,565	12.1%
Dwellings 2,500 to 2,999 SF	340	928,057	9.5%
Dwellings 3,000 to 3,499 SF	199	640,104	6.6%
Dwellings 3,500 to 3,999 SF	103	388,298	4.0%
Dwellings 4,000 to 4,499 SF	74	313,662	3.2%
Dwellings 4,500 to 4,999 SF	43	202,693	2.1%
Dwellings 5,000 to 5,499 SF	11	57,793	0.6%
Dwellings 5,500+ SF	32	224,243	2.3%
Multifamily residential	2,589	2,912,115	29.9%
Non-residential	850	1,320,768	13.6%
Commercial, retail, & office	677	797,467	8.2%
Warehouse & industrial	155	339,758	3.5%
Public & institutional	18	183,543	1.9%

Impact fee calculation. Figure II-3, on the following page, uses CBFPD's current service standards and capital replacement costs to determine appropriate residential and non-residential fees. BBC used the existing land use patterns in the District's service area as a proxy for the assignment of costs to particular types of development. Figure II-3 presents fee calculations for each relevant type of development. The total $18.4 million value of CBFPD's capital facilities is shown in Figure II-3 and is a core component of the fee calculation.

- The first step in calculating impact fees was to allocate the total value proportionally to each type of development, based on existing land use patterns in the District's service area. Thus, BBC allocated $10.4 million to single family residential development (or, 56.5 percent); $5.5 million to multifamily residential development (or, 29.9 percent); and $2.5 million to non-residential development (or 13.6 percent).
- Next, BBC calculated the amount that each new unit of development must pay to replicate the existing service standard by dividing each development type's capital burden by the existing number of development units. For example, the $5.5 million of capital associated with multifamily residential development was divided by the existing number of 2,589 dwelling units to derive a per-unit value.

BBC developed three alternative residential impact fee schedules, as illustrated in Figures II-3 through II-5.

Figure II-3 presents a flat, per-unit fee structure, assigning a single impact fee for all single-family residential units, a separate fee for multifamily units, and a distinct fee for non-residential development.

Figure II-4 introduces a tiered fee structure for single-family homes based on the size categories used in the District's Plan Review Fees. Under this approach, single-family residential impact fees would be:

- $3,271 for homes under 2,501 square feet
- $5,539 for homes between 2,501 and 3,600 square feet
- $7,889 for homes between 3,601 and 5,000 square feet
- $12,395 for homes between 5,001 and 10,000+ square feet

Impact fees for multifamily and non-residential development under this structure remain consistent with those presented in Figure II-3.

Figure II-5 offers a variation on the tiered schedule, with maximum impact fees of:

- $3,327 for a 2,400 square foot single-family home
- $2,126 per multifamily dwelling
- $1.89 per square foot for non-residential development

CBFPD can choose to implement any of the impact fee schedules shown below based on what the District considers to be the most administratively efficient approach.

Figure II-3.
Maximum Allowable Impact Fees for CBFPD with Single Fees for All Development Types

Calculation of Impact Fees	Value of Fire Capital Facilities		Current Land Use Distribution		Costs by Land Use Category		Existing Development		Impact Fee	
Single family residential		x	56.5%		$10,384,577		2,384	=	**$4,356**	per multifamily dwelling unit
Multifamily residential	$18,383,754	x	29.9%	=	$5,503,229	/	2,589	=	**$2,126**	per multifamily dwelling unit
Non-residential		x	13.6%	=	$2,495,948	/	1,320,768	=	**$1.89**	per square foot

Notes: Existing development is listed in dwelling units for residential and in square feet for non-residential.
Non-residential development includes commercial, retail, office, institutional, industrial, and warehouse space.

Source: Crested Butte Fire Protection District; Gunnison County Assessor; BBC Research & Consulting, 2025.

Figure II-4.
Maximum Allowable Impact Fees for CBFPD Based on Single Family Impact Fee Categories Following CBFPD Plan Review Fee Schedule

Calculation of Impact Fees	Value of Fire Capital Facilities		Current Land Use Distribution		Costs by Land Use Category		Existing Development		Impact Fee	
Single family residential			56.5%		$10,384,577		2,384			
Dwellings 0 - 2,500 SF		x	28.2%	=	$5,178,543	/	1,583	=	**$3,271**	per dwelling
Dwellings 2,501-3600 SF		x	16.8%	=	$3,079,470	/	556	=	**$5,539**	per dwelling
Dwellings 3,601-5,000 SF		x	8.7%	=	$1,593,581	/	202	=	**$7,889**	per dwelling
Dwellings 5,001-10,000+ SF	$18.4 million	x	2.9%	=	$532,983	/	43	=	**$12,395**	per dwelling
Multifamily residential		x	29.9%	=	$5,503,229	/	2,589	=	**$2,126**	per multifamily dwelling unit
Non-residential		x	13.6%	=	$2,495,948	/	1,320,768	=	**$1.89**	per square foot

Notes: Existing development is listed in dwelling units for residential and in square feet for non-residential.
Non-residential development includes commercial, retail, office, institutional, industrial, and warehouse space.

Source: Crested Butte Fire Protection District; Gunnison County Assessor; BBC Research & Consulting, 2025.

Figure II-5.
Maximum Allowable Impact Fees for CBFPD Based on Single Family Impact Fee Categories of 500 Square Foot Increments

Calculation of Impact Fees	Value of Fire Capital Facilities		Current Land Use Distribution		Costs by Land Use Category		Existing Development		**Impact Fee**	
Single family residential			56.5%		$10,384,577		2,384			
Dwellings up to 1,499 SF	$18.4 million	x	1.6%	=	$287,924	/	199	=	**$1,447**	per dwelling
Dwellings 1,500-1,999 SF		x	4.8%	=	$881,602	/	365	=	**$2,415**	per dwelling
Dwellings 2,000-2,499 SF		x	9.7%	=	$1,779,910	/	535	=	**$3,327**	per dwelling
Dwellings 2,500-2,999 SF		x	12.1%	=	$2,229,107	/	526	=	**$4,238**	per dwelling
Dwellings 3,000-3,499 SF		x	9.5%	=	$1,753,815	/	340	=	**$5,158**	per dwelling
Dwellings 3,500-3,999 SF		x	6.6%	=	$1,209,650	/	199	=	**$6,079**	per dwelling
Dwellings 4,000-4,499 SF		x	4.0%	=	$733,794	/	103	=	**$7,124**	per dwelling
Dwellings 4,500-4,999 SF		x	3.2%	=	$592,749	/	74	=	**$8,010**	per dwelling
Dwellings 5,000+ SF		x	2.1%	=	$383,043	/	43	=	**$8,908**	per dwelling
Multifamily residential		x	29.9%	=	$5,503,229	/	2,589	=	**$2,126**	per multifamily dwelling unit
Non-residential		x	13.6%	=	$2,495,948	/	1,320,768	=	**$1.89**	per square foot

Notes: Existing development is listed in dwelling units for residential and in square feet for non-residential.
Non-residential development includes commercial, retail, office, institutional, industrial, and warehouse space.

Source: Crested Butte Fire Protection District; Gunnison County Assessor; BBC Research & Consulting, 2025.

Discussion of Impact Fee Results

With this study, CBFPD is updating the District's full cost-recovery impact fees for the first time in almost 30 years. The existing impact fees of $388.79 per dwelling and $0.138 per non-residential square foot are not a match for the current service standard provided by CBFPD. Within Gunnison County, the District serves an extensive region that includes some dense semi-urban development as well as remote and mountainous areas with low development density. However, there is a minimum of stations, vehicles, and equipment required to serve any community, no matter how populated the region.

Updated fees reflect the current value and reality of providing comprehensive fire protection services to a large area of mixed development density. The fee study process underscores the District's commitment to sustaining a high level of service and to equipping its personnel with the facilities and resources needed to respond effectively.

SECTION III.
Summary and Recommendations

The residential and non-residential development impact fees that BBC recommends for CBFPD's consideration represent maximum allowable amounts. CBFPD may choose to adopt fees below these amounts. If doing so, the District must apply discounts uniformly to all land use categories.

BBC offers the following recommendations regarding implementation of impact fees for Crested Butte Fire Protection District:

- CBFPD should provide the development community with a minimum of three to six months' notice prior to implementing updates to the impact fee schedule. This advance notice ensures developers have sufficient time to adjust project budgets and timelines accordingly.
- CBFPD should establish a process to address unique scenarios that may require further individualization of impact fees. This process should include a mechanism allowing property owners to present data if they believe the fee, as applied, does not accurately reflect the specific impacts of their development, ensuring compliance with *Sheetz v. County of El Dorado, Cal., 601 U.S. 267* (2024).
- CBFPD should maintain its impact fee fund in an interest-bearing account that is separate and apart from its general fund. All fees collected in accordance with the impact fee schedule shall be deposited and accounted for as required in *Colorado Revised Statutes Title 29, Article 1, Part 8, Section 29-1-803*.
- CBFPD should adhere to a written policy governing expenditure of monies from its impact fee fund. Withdrawals from the impact fee fund should only be used to pay for growth-related capital facilities with a service life of five or more years. All proceeds shall be used in conformance with *Colorado Revised Statutes Title 29, Article 20, Part 1, Section 29-20-104.5*.
- CBFPD should prohibit the payment of operational expenses with impact fees, including the repair and replacement of existing facilities not necessitated by growth. In cases where CBFPD expects new capital facilities to partially replace existing capacity and to partially serve new growth, cost sharing between its general fund (or capital fund) and its impact fee fund should be allowed on a proportional basis as determined by the Board.
- CBFPD should update its impact fee studies periodically (e.g., every three to five years) as it invests in additional equipment and facilities and as future development occurs, to ensure its impact fees reflect its existing service standards.
- Between updates, CBFPD should adjust its impact fees annually at the start of each year based on the U.S. Bureau of Labor Statistics' Mountain-Plains Information Office's consumer price index for the Mountain-Plains Region.[1]

[1] https://www.bls.gov/regions/mountain-plains/cpi-summary

RESOLUTION NO. 2026 – 9 – ___

A RESOLUTION ADOPTING A DEVELOPMENT IMPACT FEE SCHEDULE AND ESTABLISHING A VOLUNTARY FIRE SPRINKLER INCENTIVE PROGRAM.

WHEREAS, the Crested Butte Fire Protection District (the "District") is authorized under C.R.S. § 32-1-1002(1)(d.5), as amended by Senate Bill 24-194 (2024), to impose, collect, and expend development impact fees on new development within its boundaries; and

WHEREAS, C.R.S. § 29-20-104.5 requires that impact fees be proportional to the actual capital impacts of new development, not exceed the cost of capital facilities needed to serve that development, and be deposited in a segregated fund for capital expenditures only; and

WHEREAS, the District retained BBC Research & Consulting to conduct a capital buy-in impact fee study, completed May 12, 2025 (the "BBC Study"), which inventoried $18.4 million in District capital facilities and calculated maximum allowable fees for each development category; and

WHEREAS, the Board has determined to adopt fees at approximately 82 percent of the BBC maximum, applied uniformly across all land use categories, which is competitive with comparable Colorado fire protection districts and consistent with applicable constitutional proportionality standards; and

WHEREAS, the Board finds that single-family residential buildings with approved automatic fire suppression systems impose materially lower demands on District capital facilities than non-sprinklered buildings, supporting a lower fee for that subcategory consistent with C.R.S. § 29-20-104.5's requirement that fees not exceed the actual capital impact of the proposed development; and

WHEREAS, the Board intends to adopt this fee schedule on July 7, 2026, effective November 1, 2026, providing the development community with approximately 116 days' advance notice.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Crested Butte Fire Protection District:

1. Adoption. The Development Impact Fee Schedule attached as Exhibit A is hereby adopted. Impact fees shall be assessed as a condition of building permit issuance, payable at the time of application. If a permit is not issued, the impact fee shall be fully refunded.

2. Sprinkler incentive. The sprinkler fee rate in Exhibit A applies to single-family homes in which an approved NFPA 13D, 13R, 13, or IRC Section P2904 suppression system is installed. The builder shall elect the sprinkler rate at application. If the system fails rough-in inspection, the difference between the standard and sprinkler fee is due before certificate of occupancy. For homes under 3,600 SF, the District will also refund the plan review fee upon Fire Marshal verification at rough-in.

3. Segregated fund. All impact fee revenues shall be deposited in a segregated interest-bearing account separate from the general fund and expended only on capital facilities with a useful life of five years or more, in accordance with C.R.S. §§ 29-1-803 and 29-20-104.5.

4. Prior schedules repealed. All prior impact fee schedules are repealed effective November 1, 2026. Permits issued before that date are subject to prior rates.

5. Effective date. This Resolution takes effect January 1, 2027.

ADOPTED, this 8th day of September, 2026.

CRESTED BUTTE FIRE PROTECTION DISTRICT

By: ______________________________

Matthew Halvorson, Chair

ATTEST:

By: ________________________________

Brittany Perkins, Treasurer & Secretary

EXHIBIT A

CRESTED BUTTE FIRE PROTECTION DISTRICT
DEVELOPMENT IMPACT FEE SCHEDULE

Adopted July 7, 2026 — Effective November 1, 2026

Development type	BBC maximum	Adopted fee	Sprinkler fee
Single-family residential — sprinkler incentive tiers			
≤ 2,500 SF	$3,271	$2,700	$950
2,501 – 3,600 SF	$5,539	$4,500	$1,575
3,601 – 5,000 SF*	$7,889	$6,500	$2,275
Single-family residential — standard rate only			
5,001+ SF	$12,395	$10,200	—
Multifamily residential (per dwelling unit)	$2,126	$1,750	—
Non-residential (per square foot)	$1.89	$1.55	—

* The District's fire code currently requires sprinklers in new single-family homes above 3,600 SF unless the applicable jurisdiction has waived that requirement. The sprinkler fee applies regardless of whether installation is code-required or voluntary.

Notes: BBC maximum figures are from the BBC Research & Consulting Impact Fee Study, May 12, 2025. All fees adjust annually beginning January 1, 2028, by the Mountain-Plains CPI-U. Sprinkler fee applies only to single-family homes with an approved NFPA 13D, 13R, 13, or IRC Section P2904 suppression system, verified by the Fire Marshal at rough-in inspection.

FIRE PREVENTION FEES AND PENALTIES	
Chapter Title:	Administrative Policies – Fire Prevention
Chapter Number:	5
Policy Number:	5202

Purpose: To establish fees and penalty amounts for fire prevention services

Scope: Fire prevention, plan review, and inspection customers

Policy:

5201.1 New Construction and Alterations– (To include: Type I, II & III)

A. Plan Review Fees
Fees are based on 0.001 - 0.003 of valuation based on $350 per square foot cost

Gross Floor Area (New or Added)	Fee
0 – 2,500	$700
2,501 - 3,600	$2,520
3,601 – 5,000	$5,250
5,001 – 10,000	$10,500
Greater than 10,001	$10,500 + $1.05 per sq. ft.

Fees on multi-family residential or mixed-use buildings will be based on gross floor area of the building inclusive of all individual units and common spaces.

Includes up to:

- 30 minutes of pre-plan submittal consultation
- One initial plan review
- One rough-in inspection
- One fire final inspection
- One residential fire suppression underground inspection
- Alternate water supply (if required)
- Includes plan reviews or inspections for automatic fire suppression systems and/or monitored fire alarm systems (if required)

NOT INCLUDED Commercial fire underground plan review and scheduling of inspections need to be submitted to the Colorado Division of Fire Prevention and Control.

B. Impact Fees (New Construction Only)

Building Type	Impact Fee (standard)	Impact Fee (sprinkler)
Residential ≤ 2,500 SF	$2,700	$950
Residential 2,501–3,600 SF	$4,500	$1,575
Residential 3,601–5,000 SF	$6,500	$2,275
Residential 5,001+ SF	$10,200	—
Commercial / Industrial	$1.55 per square foot GFA	—

C. Independent Review and/or Inspection Fees

Site plan and access review only	$350
Water supply / Alternate water supply review only	$250
New gas utility review only	$100
Photovoltaic plan review	$150
Outside agency plan review or consulting	Actual cost plus 10%
Additional plan review or consultation for changes made after initial submission	$200 per hour
Re-Inspection fee for residential	
First occurrence	$250
Additional occurrences	$500
Re-Inspection fee for commercial	
First occurrence	$500
Additional occurrences	$1,000
Inspections outside of normal business hours	$200 per hour
Required fire code inspections not otherwise specified	$200 per hour
New Subdivision / PUD Review - Initial	$2,500 initial
Additional review after initial submission	$100 per hour

Wildland Urban Interface (WUI) plan review inspection	
In District	No charge
Out-Of-District	$200

ALL PLAN FEES PAID INCLUDES ONE COMPLIANT FIELD INSPECTION
(Non-compliant Re-inspections not included)

Minimum fee for additional hourly work	$100

D. Special Fees or Inspections

Waiver request to Board of Directors	$1,500
Additional outside review or inspection of special purpose or complex occupancies	Actual cost plus 10%

5202.2. Annual Inspections

Commercial fire and life safety inspections	No charge
Courtesy home fire and life safety inspection	No charge

5202.3. Administrative Penalties and Fines

Cancellation of a scheduled inspection within 24 hours	
First occurrence	No charge
Additional occurrences	$250
No Contractor or representative on site for a scheduled inspection (per occurrence)	$250
Work initiated without plan review or inspection	Applicable fees x 2
Failure to correct a Notice of Violation or removal of Stop Work Order	$500 per violation

Approved by Board of Directors 9-8-26

FIRE PREVENTION REFUNDS AND DISCOUNTS

Chapter Title: Administrative Policies – Fire Prevention
Chapter Number: 5
Policy Number: 5203

Purpose: To establish refund and discount policies for fire prevention fees

Scope: Fire prevention and plan review customers

Policy:

Plan Review Fees are intended to be all-inclusive of plan review and inspection costs incurred by the District. Those costs increase in complexity with the size of the project and may include additional inspections, third party reviews, and acceptance testing as required by code and the complexity of the project. Once paid fees are generally not refundable.

In the event a project becomes more complex and larger in scope the applicant will only be charged the difference between the initial fee paid and the applicable fee that would be required for the updated square footage. Considering fees are based on square foot ranges there may or may not be an increased fee as projects increase in size. In the event a project becomes smaller and less complex, the initial fees will be considered payment in full for any additional reviews and inspections that are required for the smaller and/or redesigned project.

If a project is not completed within 3 years of the date of the most recent approval letter issued by CBFPD all reviews and approvals will be considered expired and any subsequent applicant will be required to initiate a new application and pay applicable fees.

In the event the applicant notifies the District that a reviewed and approved project will not be constructed, the District will refund 50% of plan review fees paid in consideration of the inspections that will no longer be required and the applicant will be required to resubmit for any future reviews and inspections.

For public projects being constructed by any local government organization, including government-sponsored affordable or workforce housing projects, the District will discount the applicable plan fees by 50% in consideration of taxpayer-funded expenditures. Fire prevention fees may also be waived for current active members of the CBFPD. Retired members receiving an FPPA paid or volunteer pension may also receive a 50% discount of applicable fees related to projects on property they own as individuals.

Impact fees are NOT subject to discounting and will be billed in advance. Impact fees are 100% refundable until the project receives a building permit.

BOARD OF DIRECTORS
OF THE
CRESTED BUTTE
FIRE PROTECTION DISTRICT

BYLAWS

Adopted: September 8, 2026

CRESTED BUTTE FIRE PROTECTION DISTRICT BYLAWS

Section 1. **Authority.** The Crested Butte Fire Protection District ("District") is a quasi-municipal corporation and political subdivision of the State of Colorado and a body corporate with those powers authorized by, and in compliance with, Section 32-1-101 et seq., C.R.S. The District was created by court order of Gunnison County District Court on September 10, 1973 and is located in the County of Gunnison.

Section 2. **Purpose.** It is hereby declared that the Bylaws hereinafter set forth will serve a public purpose.

Section 3. **Policies of the Board.** It shall be the policy of the Board of Directors ("Board") of the District, consistent with the availability of revenues, personnel and equipment, to use its best efforts to provide high quality public services as authorized under the District Service Plan or by law.

Section 4. **Board of Directors.** All powers, privileges and duties vested in, or imposed upon, the District by law shall be exercised and performed by and through the Board, whether set for the specifically or impliedly in these Bylaws. The Board may delegate to officers, volunteers, employees, or personnel of the District any or all administrative and ministerial powers, as it so chooses.

Without restricting the general powers conferred by these Bylaws, it is hereby expressly declared that the Board shall have the following powers and duties:

a. To confer upon any appointed officer or employee of the District the power to choose, remove or suspend employees, volunteers, personnel or agents upon such terms and conditions as may seem fair and just and in the best interests of the District.

b. To determine and designate, except as otherwise provided by law or these Bylaws, who shall be authorized to make purchases, negotiate leases for office space, and sign receipts, endorsements, checks, releases and other documents. The Board may, on a limited basis and/or by resolution, give a chief executive or other appointed signatory the power to sign contracts and other official documents on behalf of District.

c. To create standing or special committees and to delegate such power and authority thereto as the Board deems necessary and proper for the performance of such committee's functions and obligations.

d. To prepare or cause to be prepared financial reports, other than the statutory audit, covering each year's fiscal activities; and such reports shall be available for inspection by the public, as requested.

Section 5. **Office.**

a. **Business Office.** The principal business office of District shall be at 300 County Road 317, Crested Butte, Colorado, until otherwise designated by the Board.

b. **Establishing Other Offices and Relocation.** The Board, by resolution, may from time to time, designate, locate, and relocate its executive and business office and such other offices as, in its judgment, are necessary to conduct the business of the District.

Section 6. **Meetings.**

a. **Regular Meetings.** Regular meetings of the Board shall be conducted on the Second Tuesday of each month at 5:15 p.m. and held at Fire Station #1 at 300 County Road 317, Crested Butte, unless otherwise noticed and posted. An Agenda shall be posted for each regular meeting at least twenty-four (24) hours prior to the meeting time, in accordance with the Colorado Open Meetings Law, Section 24-6-402, C.R.S.

b. **Meeting Public.** All meetings of the Board, other than executive sessions, shall be open to the public.

c. **Notice of Meetings.** Section 6(a) shall constitute formal notice of regular meetings to Board members, and no other notice shall be required to be given to the Board, other than the permanent posting. Written waivers of notice by Board members are not necessary.

d. **Special Meetings.** Special meetings of the Board may be called by any one member of the Board upon twenty-four (24) hours written notice, which shall be posted in accordance with the Colorado Open Meetings Law, Section 24-6-402, C.R.S. The notice shall contain the Agenda of the special meeting.

e. **No Informal Action by Directors.** All official business of the Board shall be conducted at regular or special meetings properly noticed and open to the public.

f. **Executive Sessions.** By a two-thirds (2/3) majority vote, the Board may enter an executive session in strict compliance with the provisions of Section 24-6-402(4), C.R.S. All executive sessions must be electronically recorded, with the exception of executive sessions called for the purposes of receiving legal advice when the attorney provides a written certification in lieu of the electronic recording.

g. **Adjournment and Continuance of Meetings.** When a regular or special meeting is for any reason continued to another time and place, notice need not be given of the continued meeting if the time and place of such meeting are announced at the meeting at which the continuance is taken, except as required by law. At the continued meeting, any business may be transacted which could have been transacted at the original meetings.

h. **Emergency Meetings.** Notwithstanding any other provisions in this Section 6, emergency meetings may be called by the Chair or any two (2) Board members in the event of an emergency that requires the immediate action of the Board in order to protect the public health, safety and welfare of the property owners and electors of the District, without notice if notice is not practicable. If possible, notice of such emergency meetings may be given to the Board by telephone or whatever other means are reasonable to meet the circumstances of the emergency. At such emergency meeting, any action within the power of the Board that is necessary for the immediate protection of the public health, safety and welfare may be taken; provided, however, that any action taken at an emergency meeting shall be effective only until the first to occur of (a) the next regular meeting, or (b) the next special meeting of the Board at which the emergency issue is on the public notice of the meeting. At such subsequent meeting, the Board may ratify any emergency action taken. If an emergency action taken is not ratified, then it shall be deemed rescinded as of the date of such subsequent meeting.

Section 7. **Conduct of Business.**

a. **Quorum.** All official businesses of the Board shall be transacted at the regular or special meeting at which a majority of the Directors shall be present in person or remotely by electronic means (i.e. teleconference, video conference, etc.) provided that such members attending remotely must be able to hear all discussion and public comment, if any, on any issue as a condition of voting on such issue.

b. **Vote Requirements.** Any action of the Board shall require the affirmative vote of a majority of the Directors present and voting. When special or emergency circumstances affecting the affairs of the District and the health and safety of District residents so dictate, then those Directors available at the time may undertake whatever action is considered necessary and may so instruct the District's employees, volunteers, or personnel. Such actions shall later be ratified by the Board.

c. **Electronic Signatures.** In the event the signature(s) of one or more members of the Board or appointed signatories are required to execute a written document, contract, note, bond, deed, and/or other official papers of the District, and the appropriate individual(s) is unable to be physically present to sign said documentation, such individual or individuals are authorized to execute the documentation electronically via facsimile or e-mail signature, unless said documentation provides otherwise. Any electronic signature so affixed to a document shall carry the full legal force and effect of any original, handwritten signature. Except as approved herein, this provision of these Bylaws shall not be interpreted as establishing District's consent or authorization to bind District to any transaction by the use of electronic records or electronic means. This provision is made pursuant to Article 71.3 of Title 24, C.R.S., also known as the Uniform Electronic Transactions Act.

d. **Order of Business.** The business of all regular meetings of the Board shall be transacted, as far as practicable, in the following order:

1. Call to order / roll call

2. Approval of the agenda and introduction of guests

3. Approval of the minutes of the previous meeting(s)

4. Financial reports and approvals;

5. Hearings, as needed;

6. Staff or consultant reports;

7. Correspondence and Public comment

8. Unfinished business;

9. New business;

10. Unscheduled business and board member comments

11. Executive session, as needed; and

12. Action following executive session

13. Adjournment

e. **Motions and Resolutions.** Each and every action of the Board necessary for the governance and management of the affairs of District, for the execution of the powers vested in District, and for carrying into effect the provisions of Article 1 of Title 32, C.R.S., shall be taken by the passage of motions or resolutions.

f. **Minutes.** Within a reasonable time after passage, all resolutions, motions and minutes of Board meetings shall be recorded in a visual text format that may be transmitted electronically. Minutes of regular sessions shall be available for public review as soon as practicable following acceptance of the minutes by adoption of a motion before by the Board. Executive sessions shall be electronically recorded via electronic media, and such electronically recording or reproduction of the same shall be kept separate from minutes of regular sessions as described in Section 6(e) of these Bylaws and shall not be open to the public, except as required by law.

g. **Public Comment.** The board will accept public comment for up to 30 minutes at any regular meeting of the board. Requirements for comment will be as follows:

1. Speakers may be asked to sign in before the meeting to acknowledge these Rules and provide their name, the topic about which they seek to address the Board, and to confirm whether they are a resident of the District or not.

2. The purpose of Public Comment is to provide input to the Board on issues relevant to the District and about which the Board has authority.

3. Public comments shall be:
   i) Limited to three (3) minutes.
   ii) Directed to the Board as a whole and not to individual members.
   iii) Presented in a courteous and professional demeanor and not in a threatening, profane, vulgar, insulting, or abusive manner.
   iv) Limited to topics pertaining to the District and about which the Board has authority.

4. Speakers, when recognized by the Board Chair, may be asked to provide their name and to confirm whether they are a resident of the

District or not prior to addressing the Board.

5. Individuals who engage in repetitive comments or questions or who otherwise violate the provisions of Rules 2 or 3 above will be asked to refrain and/or yield the floor.

6. Failure to abide by these requirements after a first warning may result in the Board requiring that the speaker, in lieu of speaking, submit his/her statements in writing.

7. Neither the Board nor the administration shall engage in a discussion or provide an immediate response to the input. Rather, the Board can benefit from hearing the input and determine what follow-up action is required, if any.

8. The Board Chair is responsible for the administration and enforcement of these rules.

9. If a member of the public continues to disrupt the meeting or engages in threatening or violent behavior, law enforcement may be called.

Section 8. **Directors, Officers and Personnel.**

a. **Director Qualification and Terms.** Directors shall be electors of the District. The term of each Director and time of elections shall be determined by relevant statutory provisions, and all elections conducted in the manner prescribed by Articles 1 through 13.5, Title 1, C.R.S. and all laws supplemental and amendatory thereof.

b. **Faithful Performance Bonds.** Each Director shall furnish, at the expense of the District, an individual, schedule, or blanket surety bond or adequate insurance policy in the sum of not less than $1,000 each, conditioned on the faithful performance of the duties of his/her office. In addition, the Treasurer shall furnish, at the expense of the District, a corporate fidelity bond in a sum of not less than $5,000, conditioned on the faithful performance of the duties of his/her office.

c. **Director's Performance of Duties.** A Director of the District shall perform all duties of a Director, including duties as a member of any committee of the Board upon which the Director may serve, in good faith, in a manner which the Director reasonably believes to be in the best interest of District, and with such care as an ordinarily prudent person in a like position would use under similar circumstances. In performing the Director's duties, the Director shall be entitled to rely on information, opinions, reports, or statements, including financial statements and other financial data, in each case prepared or presented by persons and groups listed in subparagraphs 1, 2 and 3 of this subsection c. The director shall not be considered to be acting in good faith if he has knowledge concerning the matter in question that would cause such reliance to be unwarranted. A person who so performs the Director's duties shall not have any liability by reason of being or having been a Director of the District. These programs and groups upon whose information, opinions, reports, and statements a Director is entitled to rely are:

1. One or more officers, personnel, volunteers or employees of the District whom the Director reasonably believes to be reliable and competent in the matters presented;

2. Counsel, public accountants, professional consultants, or other persons as to matters which the Director reasonably believes to be within such persons' professional knowledge or expertise; and

3. A committee of the Board upon which the Director does not serve, duly designated in accordance with the provisions of the Bylaws, as to matters within its designated authority, which committee the Director reasonably believes to merit confidence.

d. **Oath of Office.** Each member of the Board, before assuming the responsibilities of his office, shall take and subscribe an oath of office in the form prescribed by law within thirty (30) days of being elected or appointed.

e. **Election of Officers.** The Board of Directors shall elect from its membership a Chair, Vice Chair, Secretary, and Treasurer who shall be the officers of the Board of Directors and of the District. A single Director may serve as both the Secretary and Treasurer at the discretion of the Board. The officers shall be elected by a majority of the Directors voting at such election. The Board may, from time to time appoint an acting officer in the absence of any individual officer. The election of the officers shall be conducted biennially at the first regular meeting of the Board following the regular biennial election of the Directors held in accordance with Article 13.5, Title 1, C.R.S. Each officer so elected shall serve for a term of two years, which term shall expire upon the election of his or her successor or upon his or her reelection to that office.

f. **Vacancies.** Any vacancy occurring on the Board shall be filled by an affirmative vote of a majority of the remaining Directors, as prescribed by law. The appointed individual must meet the statutorily prescribed qualifications for Directors and shall only serve until the next regular election following the appointment.

g. **Resignation and Removal.** Directors may be removed from office only by recall as prescribed by statute. Any Director may resign at any time by giving written notice to the Board, and acceptance of such resignation shall not be necessary to make it effective, unless the notice so provides.

h. **Chair.** The Chair of the Board and shall preside at all meetings. The Chair is authorized to sign all contracts, deeds, notes, debentures, warrants and other instruments on behalf of the District. The Board may authorize additional signature authority on a case-by-case basis.

i. **Vice Chair.** In the absence of the Chair the Vice Chair shall preside at all meetings. When acting as the Chair, the Vice Chair shall have all authority granted to the Chair.

j. **Secretary.** The Secretary shall be responsible for the records of the District; may act as Secretary at meetings of the Board and record all votes; shall be responsible for composing a record of the proceedings of the Board in a visual text format that may be transmitted electronically, which shall be an official record of the Board; and shall perform all duties incident to that office. The Secretary shall be the custodian of the seal of District. The Secretary shall have the authority to affix such seal to and attest all contracts and instruments authorized to be executed by the Board.

k. **Treasurer.** The Treasurer shall be authorized to invest or cause to be invested all surplus funds or other available funds of the District in permitted investments authorized by law or as specified by the Board. The Treasurer shall keep or cause to be kept strict and accurate accounts of all money received by and disbursed for and on behalf of District in accordance with adopted record retention schedules and applicable law.

l. **Recording Secretary.** The Board shall have the authority to appoint a recording secretary who need not be a member of the Board of Directors, and who shall be responsible for recording all votes and composing a record of the proceedings of the Board in a visual text format that may be transmitted electronically, which shall be the official record of the Board. The recording secretary shall not be required to take an oath of office, nor shall the recording secretary be required to post a performance bond.

m. **Additional Duties.** The officers of the Board shall perform such other duties and functions as may from time to time be required by the Board, by the Bylaws or rules and regulations of District, by law, or by special exigencies, which shall later be ratified by the Board.

n. **Chief Executive.** The Board shall appoint a chief executive to serve for such term and upon such conditions, including compensation (if any), as the Board may establish. Such chief executive shall have general supervision over the administration of the affairs, employees, and business of the District and shall be charged with the hiring and discharging of employees and the management of District properties.

1. The chief executive may exercise or delegate the authority and responsibility vested in the position of fire chief by Section 32-1-1002(3), C.R.S.

2. The chief executive shall report monthly to the Board on the administration and operations of the District.

o. **Board-Staff Relations and Chain of Command.** The effective operation of the District depends on a clear and respected chain of command. The authority of the Board is exercised collectively; no individual Board member has authority to direct District employees or volunteers. If approached by a District employee or volunteer regarding a work matter, operational concern, or any issue intended to inform or influence Board decision-making outside of a properly noticed meeting, a Board member shall direct that individual to address the matter through the chain of command and shall promptly notify the Chief Executive. Nothing in this section limits the right of any person to address the Board through the public comment process at a properly noticed meeting, or to report concerns to appropriate governmental authorities as provided by law.

p. **Consultant Selection.** The selection of consultants and independent contractors of the District by the Board will be based upon the relative qualifications and capabilities of the applicants and shall not be based on political services or affiliations. Contracts for professional services may be entered into on such terms and conditions as may seem reasonable and proper to the Board.

q. **Legal Counsel.** District legal counsel represents the District and the Board as a governing body, not individual Board members in their personal capacities. Direction to legal counsel on District matters shall be authorized by a majority vote of the Board or, between meetings, by the Board Chair or Chief Executive. Individual Board members shall not independently retain, direct, or contact District legal counsel on District matters without such authorization. Nothing in this section limits a Board member's right to retain personal counsel at their own expense.

Section 9. **Financial Administration.**

a. **Fiscal Year.** The fiscal year of the District shall commence on January 1 of each year and end on December 31.

b. **Budget.** On or before October 15th of each year, a proposed budget for the ensuing fiscal year shall be submitted to the Board. Such proposed budget shall be accompanied by a statement which shall describe the important features of the budget plan and by a general summary wherein shall be set forth the aggregate features of the budget in such manner as to show the balanced relations between the total proposed expenditures and the total anticipated income or other means of financing the proposed budget for the ensuing fiscal year, as contrasted with the corresponding figures for the last completed fiscal year and the current fiscal year. It shall be supported by explanatory schedules or statements classifying the expenditures contained therein by services, subjects and funds. The anticipated income of the District shall be classified according to the nature of receipts.

c. **Notice of Budget.** Upon receipt of the proposed budget, the Board shall cause to be published a notice that the proposed budget is open for inspection by the public at the business office; that the Board will consider the adoption of the proposed budget at a public hearing on a certain date; and that any interested elector may inspect the proposed budget and file or register any objections thereto at any time prior to its final adoption. Notice shall be published in substantial compliance with law.

d. **Adoption of Budget.** On or before December 15th of each year, the Board shall review the proposed budget and revise, alter, increase or decrease the items as it deems necessary in view of the needs of the District and the probable income of the District. The Board shall then adopt a budget, either during the budget hearing or at a later date and time to be set by the Board (but in no event later than December 15th), setting forth the expenditures to be made in the ensuing fiscal year. The Board shall provide for sufficient revenues to finance budgeted expenditures with special consideration given to the proposed ad valorem property tax levy.

e. **Appropriating Resolution.**

1. At the time of adoption of the budget, the Board shall enact a resolution making appropriations for the ensuing fiscal year. The amounts appropriated thereunder shall not exceed the amounts fixed therefore in the adopted budget. The appropriated amount shall be the maximum amount of funds permitted to be expended in the applicable fiscal year, unless a budget amendment is authorized pursuant to the Local Government Budget Law, Section 29-1-101, *et seq.*, C.R.S.

2. The income of the District, as estimated in the budget and as provided for in the tax levy resolution and other revenue and borrowing resolutions, shall be allocated in the amounts and according to the funds specified in the budget for the purpose of meeting the expenditures authorized by the appropriation resolution.

3. The Board may make an appropriation to and for a contingent fund to be used in cases of emergency or other unforeseen circumstances.

f. **Levy and Collection of Taxes.** On or before December 15th of each year, the Board shall certify to the Board of County Commissioners of the County or Counties in which the District is located the mill levy established for the ensuing fiscal year, in order that, at the time and in the manner required by law for the levying of taxes, such Commissioners shall levy such tax upon the assessed valuation of all taxable property within District.

g. **Filing of Budget.** On or before January 30th of each year, the Board shall cause a certified copy of such budget to be filed with the Division of Local Government in the Colorado Department of Local Affairs.

h. **No Contract to Exceed Appropriation.** The Board shall have no authority to enter into any contract, or otherwise bind or obligate the District to any liability for payment of money for any purposes, for which provision is not made in the appropriation resolution, including any legally authorized amendment thereto, in excess of the amounts of such appropriation for that fiscal year. Any contract, verbal or written, contrary to the terms of this Section shall be void and no District funds shall be expended in payment of such contracts, except as permitted by Sections 9(i) and 9(j) below.

i. **Contingencies.**

1. In cases of emergency caused by a natural disaster, public enemy, or other contingency which could not reasonably have been foreseen at the time of the adoption of the budget, the Board may authorize the expenditure of funds in excess of the appropriation by resolution duly adopted by a two-thirds (2/3) vote of the Board. Such resolution shall set forth in full the facts concerning the emergency and shall be included in the minutes of such meeting.

2. If so enacted, a copy of the resolution authorizing additional expenditures shall be filed with the Division of Local Government in the Colorado Department of Local Affairs and shall be published in

compliance with statutory requirements.

j. **Payment of Contingencies.**

1. If there is unexpected or uncommitted money in funds other than those to which the emergency relates, the Board shall transfer such available money to the fund from which the emergency expenditure is to be paid.

2. To the extent that transferable funds are insufficient to meet the emergency appropriation, the Board may borrow money through (a) the issuance of tax anticipation warrants, to the extent that the mill levy authority of the District is available as provided by law, or (b) the issuance of bond anticipation notes payable from future bond proceeds or operating revenue, or (c) any other lawful and approved method.

k. **Annual Audit.**

1. The Board shall cause an annual audit to be made at the end of each fiscal year of all financial affairs of the District through December 31st of such fiscal year. In all events, the audit report must be submitted to the Board within six months of the close of such fiscal year unless an extension has been duly requested and approved. Such audit shall be conducted in accordance with generally accepted auditing standards by a registered or certified public accountant, who has not maintained the books, records and accounts of District during the fiscal year. The auditor shall prepare, and certify as to its accuracy, an audit report, including a financial statement and balance sheet based on such audit, an unqualified opinion or qualified opinion with explanations, and a full disclosure of any violation of Colorado law pursuant to statutory requirements.

2. A copy of the audit report shall be maintained by the District as a public record for public inspection at all reasonable times.

3. A copy of the audit report shall be forwarded to the State Auditor or other appropriate State official pursuant to statutory requirements.

l. **Financial Controls.** The Board shall review and approve polices establishing appropriate financial controls concerning the receipt, deposit, tracking, transfer and disbursement of District funds.

Section 10. **Corporate Seal.** The seal of the District shall be a circle containing the name of the District and shall be used on all documents and in such manner as seals generally are used by public and private corporations. The Secretary shall keep, or cause to be kept, the seal and shall be responsible for its safe keeping and care.

Section 11. **Conflict of Interest.** A conflict of interest may exist when a Director has a direct, indirect, or perceived private pecuniary or property interest in a matter being discussed or decided by the Board of Directors.

a. **Disclosure.** A potential conflict of interest of any Director shall be disclosed to the Board of Directors in writing and to the Colorado Secretary of State at least 72 hours prior to the meeting where the matter in conflict will be discussed in accordance with State law, particularly Article 18 of Title 24, C.R.S., and Sections 32-1-902(3) and 18-8-308, C.R.S.

b. **Recusal.** Board members shall refrain from attempting to influence other Directors on any issue a Director may have a conflict of interest. Directors shall recuse themselves and not preside, participate in discussions, or vote on matters where a conflict exists unless their vote is needed for the board to take action.

c. **Compensation.** If the Board consents to and budgets for board compensation, each Director may receive up to $100.00 per meeting attended up to the statutory maximum per year. Directors shall not receive any other compensation as an employee of the District except as may be provided by state statute.

d. **Disclosure of Gifts, Property, Etc.** Any Director receiving any money or loan, or any gift or property, or any payment for a speech, appearance, or publication, or any tickets to a sporting, recreational, educational, or cultural event, or the payment or reimbursement for actual and necessary expenses for travel/lodging other than from the District, shall report such money, loan, gift, or reimbursement in accordance with the provisions of the Public Official Disclosure Act, Sec. 24-6-203, C.R.S.

Section 12. **Board Members as Employees.** No Board member shall be employed by, or currently serve as a volunteer member of, the fire district.

Section 13. **Compensation.** Each Director shall receive the maximum compensation authorized by statute, unless otherwise determined by the Board. No Director shall receive compensation as an employee of the District.

Section 14. **Indemnification of Directors and Employees.** The District shall defend, hold harmless and indemnify any Director, officer, agent, volunteer, or employee, whether elective or appointive, against any tort or liability, claim or demand, without limitation arising out of any alleged act or omission occurring during the performance of official duty, as more fully defined by law or by an indemnification resolution. The provisions of this Section shall be supplemental and subject to and, to the extent of any inconsistency therewith, shall be modified by the provisions of the Colorado Governmental Immunity Act, 24-10-101, et seq., C.R.S.

Section 15. **Bidding and Contracting Procedures.** Except in cases in which the District will receive aid from a government agency, a notice shall be published for bids on all construction contracts for work or material, or both, involving an expense of $120,000 or more of District funds. The Board may reject any and all bids, and if it appears that the District can perform the work or secure material for less than the lowest bid, it may proceed to do so in accordance with law.

a. A Notice or Invitation to Bid shall be prepared and published in accordance with statutory directive.

b. The Board retains the right, at its sole discretion, to reject any or all proposals, to determine the proposal and subcontractors that will serve the best interests of the District, and to determine the proposal and sub-contractor that are most responsible to perform the work.

1. Bids shall be accompanied by an acceptable bidder's bond, or a certified check payable to District, in an amount equal to 5% of the bid. If, within the time designated in the Notice of Award, the contract is not executed and, if required, a Payment and Performance Bond and Certificates of Insurance are not provided, District shall keep the bid bond as liquidated damages, and assess such other damages as District may determine.

2. A Payment and Performance Bond shall be required for contracts over $50,000, and are discretionary with the Board under that amount.

3. For all contracts over $150,000, five (5) percent of all pay estimates shall be withheld during the construction until the work has been fully performed.

c. As an alternative to hiring an architect or engineer to design a project, if the Board makes a determination that an integrated projected delivery ("IDP") contract would represent a timely or cost-effective alternative for a public project, the Board may:

1. Pre-qualify contracting entities by publishing a notice of a "request for qualifications" (RFQ) that may include: a description of project; general budget considerations; specific criteria; evidence of competency/experience and capabilities, evidence of all required registrations/credentials to provide the services; and the criteria for prequalification. If an RFQ is published, then the Board must select and prepare a short list of entities that it considers to be most qualified.

2. A request for proposals (RFP) shall then be sent to those on the short list, or, if no RFQ has been done, then the RFP shall be published/advertised. The RFP may contain: procedures to be followed for submitting proposals; criteria for evaluation of proposals; procedures for making the award; required performance standards; description of the drawings, specs, or other submittals to be provided; relevant budget considerations; proposed schedule; and the stipend, if any, that will be paid to those on the short list who are not selected if an RFQ is utilized.

3. Prequalification is not required, but if an RFQ is published, then the Board must select and prepare a short list of entities that it considers to be most qualified. The Board may then select the proposal that is in the best interests of the District.

4. Other than the public bid requirement (which the IDP replaces if utilized), all other construction laws are applicable to a district construction project (e.g., performance bonds, notice of final settlement, etc.).

Section 16. **Policies Applicable:** The District's sexual harassment, non-discrimination, violence or threats of violence, and any other policies the Board deems applicable, shall apply to all members of the District including Board members, employees and volunteers.

Section 17. **Modification of Bylaws.** These Bylaws may be altered, amended or repealed by a two-thirds (2/3) majority vote of the Board at any regular or special meeting of the Board to become effective immediately or at a subsequent date.

Section 18. **Severability.** If any part or provision of these Bylaws is adjudged to be unenforceable or invalid, such judgment shall not affect, impair or invalidate the remaining provisions of these Bylaws, it being the Board's intention that the various provisions hereof are severable.

ADOPTED this 14th day of July, 2026, by the Board of Directors of Crested Butte Fire Protection District.

____
Matthew L. Halvorson, Chairman

Attested By:

____
Brittany Perkins, Secretary

CHAIN OF COMMAND

Chapter Title: General Policies
Chapter Number: 3
Policy Number: 301

Purpose: To establish a clear, consistent structure of authority, responsibility and communication within the Fire Protection District.

Scope: All District Members

Policy:

301.1 Chain of Command Overview

The Fire District operates under a structured chain of command to maintain operational effectiveness, ensure accountability, and facilitate communication. All personnel are expected to follow the chain of command in both routine and emergency operations unless immediate action is required for safety or operational necessity. Within this structure, authority and direction flow downward through Chief Officers to Company Officers and to all members. Each member is accountable to their immediate supervisor.

301.2 Authority

The District is led by the EMS and Fire Chief (Chief), a position that consolidates executive management, administration, and the statutory authority of fire chief and ambulance owner/operator under § 32-1-1002(3) and § 25-3.5-315(1)(h), C.R.S. Authority flows from the Chief through the designated chain of command, with the Chief accountable directly to the Board of Directors.

The Chief has authority to organize the District's command structure and to delegate operational, code enforcement, administrative, and functional authority to direct reports and subordinate officers as the Chief determines necessary to meet the District's operational and organizational needs. Positions and reporting relationships below the Chief may be established, combined, or adjusted by the Chief consistent with this policy and the District's Organizational Chart. Delegated authority does not diminish the Chief’s ultimate responsibility for District management.

301.3 Organizational Chart

The District's current Organizational Chart is attached to this policy and shall be updated as staffing or structure changes occur.

301.4 Supervisory Groups

Supervisory personnel are grouped within the organization as follows:

- **Company Officers** are front-line supervisors responsible for the leadership, performance, and safety of operational crews. They ensure compliance with operational standards, provide training, and lead crews in both emergency and non-emergency settings. Captains, Lieutenants, and qualified acting officers are included in this group.

- **Chief Officers** are uniformed members with senior leadership, functional, and incident command responsibilities, including the Chief as the senior executive by statutory authority, the Deputy Chief, and Assistant Chiefs. Chief Officers have authority over personnel and responsibility for major operational, logistical, or support functions.

- **Senior Staff** includes the Chief and other executive-level personnel, both uniformed and non-uniformed, including the Deputy Chief, Fire Marshal, Director of Administration, and Assistant Chiefs. Senior Staff is an administrative grouping and does not alter formal supervisory relationships or reporting structure. In the absence of the Chief, a member of the Senior Staff may be designated as the acting Chief.

All District members are expected to treat one another with courtesy and professionalism, extending appropriate deference to those in positions of greater rank or responsibility regardless of role or classification. Conduct that undermines, misrepresents, or disparages the work or authority of other District members is inconsistent with this policy and subject to disciplinary action.

301.5 Use of the Chain of Command

To maintain accountability and respect the chain of command, employees should address routine questions, operational concerns, or workplace issues through their immediate supervisor.

If a matter cannot be resolved at that level or requires higher-level input, it should be elevated progressively up the chain of command. Skipping supervisory levels without valid cause is discouraged, as it may weaken accountability and undermine the effectiveness of leadership.

Members are expected to follow the lawful directives of their supervisors. Supervisors are expected to be accessible, responsive, and to address concerns raised through the chain of command in a timely and professional manner. If a concern is not appropriately addressed at one level, it may be elevated through the chain of command.

301.6 Internal Communications

Members are expected to keep their immediate supervisor informed of relevant activities, significant developments, and any issues that may affect their area of responsibility or the work of others across the organization. Supervisors are responsible for ensuring their teams receive, understand, and implement organizational directives, policies, and initiatives in a timely manner.

The District expects supervisors at all levels to actively carry out and support the lawful decisions of organizational leadership. Raising concerns through the chain of command is appropriate and encouraged. Allowing disagreement to manifest as inaction, delay, or passive non-compliance is not.

Broad information sharing across units and levels is encouraged where it strengthens collaboration and operational readiness. Such communication complements but does not replace the chain of command.

301.7 Incident Command

The procedures for incident command at emergency operations shall be established separately and may involve any level of supervisory personnel in accordance with the principles of the Incident Command System (ICS).

301.8 Board Communications

Members who have concerns, information, or input regarding a work matter, operational concern, or any issue intended to inform or influence Board decision-making shall route those communications through the chain of command to the Chief. The Chief is responsible for ensuring the Board receives accurate and complete information through appropriate channels. Members may also address the Board directly through the public comment process at a properly noticed meeting.

If approached by a Board member regarding a work matter, operational concern, or any issue related to District business, staff members shall answer questions truthfully and honestly. Following the conversation, the staff member shall promptly notify their chain of command that the discussion occurred. Nothing in this policy prohibits members from exercising rights protected by law, including the right to report concerns to appropriate governmental authorities. The staff member should refer to 301.9 regarding exceptions

301.9 Exceptions

While all personnel are expected to follow the chain of command, exceptions may be necessary under specific circumstances. Personnel are authorized to bypass levels of supervision when immediate action or direct reporting is required due to:

- Safety concerns or emergency conditions
- Allegations of harassment, discrimination, or retaliation
- Concerns involving a supervisor that cannot be reasonably addressed at that level
- A matter is sensitive, personal, or confidential in nature—including interpersonal or workplace relationship concerns—where a neutral third party is appropriate,
- A conflict of interest exists within the chain of command

In such cases, concerns should be directed to the next appropriate level in the chain of command, the Chief, or the District's contracted Human Resources Consultant, as appropriate.

Use of these exceptions must be made in good faith and not for the purpose of circumventing supervision, avoiding accountability, or undermining established organizational processes.

Members who bypass the chain of command shall return to normal channels for follow-up and resolution when it is safe and appropriate to do so. The District strictly prohibits retaliation against any employee who appropriately and in good faith bypasses the chain of command to report a legitimate concern.

301.10 Enforcement

Violations of this policy include but are not limited to: circumventing the chain of command without a valid basis for doing so, engaging individual Board members outside of properly noticed meetings to influence decisions or advance personal interests, and passive non-compliance with lawful directives. Members found to be in violation of this policy are subject to disciplinary action up to and including termination. Nothing in this policy prohibits members from exercising rights protected by applicable law.