CRESTED BUTTE FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS WORK SESSION

District Headquarters Conference Room

300 County Road 317 Crested Butte, CO 81224

Monday, September 28, 2026 - 10:00 PM

10:00 CALL MEETING TO ORDER

10:05 2027 BUDGET WORK SESSION

12:00 ADJOURNMENT

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	**1,353,140**	**1.922**	**1,681,700**	**2.490**
Total Mill Levy	**$7,392,657**	**10.501**	**$7,476,667**	**11.069**
Abatements	**19,711**	**0.028**	**12,719**	**0.019**
TOTAL LEVY	**$ 7,412,368**	**10.529**	**$ 7,489,386**	**11.087**

CRESTED BUTTE FIRE PROTECTION DISTRICT

Budget 2027

	ACTUAL 2025	BUDGET 2026	ESTIMATED 2026	BUDGET 2027
Beginning Fund Balance	**$ 4,934,627**	**$ 7,404,128**	**$ 7,404,128**	**$ 5,079,926**
Revenue				
General Property Tax	$ 6,005,430	$ 5,807,686	$ 5,807,686	$ 6,059,228
Specific Ownership Tax	$ 311,825	$ 150,000	$ 213,499	$ 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	$ 516,948	$ 150,000	$ 260,565	$ 150,000
Training Fees	$ 10,210	$ -	$ 750	$ -
Special Event Fees	$ 79,359	$ -	$ 156,164	$ -
Rental Income	$ 102,072	$ 102,050	$ 102,050	$ 124,550
Impact Fees	$ 129,038	$ 25,000	$ 20,000	$ 25,000
Interest Income	$ 289,273	$ 75,000	$ 186,290	$ 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	$ 1,500,000			
Vehicle Service Fees	$ 8,788	$ -	$ 4,986	$ -
Miscellaneous	$ 956	$ -	$ -	$ -
Total Operating Revenue	**$ 9,516,183**	**$ 6,836,736**	**$ 7,299,342**	**$ 7,208,778**
Total Available Revenue	**$ 14,450,810**	**$ 14,240,865**	**$ 14,703,471**	**$ 12,288,704**
Expenditures				
General Services	$ 1,761,035	$ 2,115,911	$ 2,115,911	$ 2,160,773
Operations	$ 3,489,524	$ 4,529,960	$ 4,436,264	$ 4,892,525
Subtotal Operating Expenditures	**$ 5,250,559**	**$ 6,645,871**	**$ 6,552,175**	**$ 7,053,299**
Revenue Above Operating Expeditures	**$ 4,265,624**	**$ 190,866**	**$ 747,168**	**$ 153,479**
Capital Purchases	$ 821,937	$ 2,177,385	$ 2,100,000	$ 190,000
Transfers Out (Capital Reserve)	$ 893,864	$ 800,000	$ 800,000	$ 750,000
Total Capital Expenditures	**$ 1,715,801**	**$ 2,977,385**	**$ 2,900,000**	**$ 940,000**
Multi-Year & Lease Purchase Principal	$ 80,322	$ 171,370	$ 171,370	$ 171,370
Total Debt Principal	**$ 80,322**	**$ 171,370**	**$ 171,370**	**$ 171,370**
Total Annual Expenditures	**$ 7,046,682**	**$ 9,794,626**	**$ 9,623,545**	**$ 8,164,668**
Reserves				
TABOR Reserve (3%)	$ 310,000	$ 293,839	$ 258,826	$ 244,940
Operating Reserve (33%)	$ 2,214,663	$ 3,036,334	$ 3,036,334	$ 2,694,341
Impact Fee Reserve	$ 562,731	$ 197,452	$ 200,000	$ 220,000
Additional Capital Reserve	$ 500,000	$ 425,000	$ 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	$ 3,516,734	$ 193,614	$ 734,766	$ 114,755
Ending Fund Balance	**$ 7,404,128**	**$ 4,446,239**	**$ 5,079,926**	**$ 4,124,035**

General Obligation Bond Fund

General Obligation Bonds		
Date Executed		1/15/22
Maturity Date		1/15/47
Amount Financed	$	25,315,000
Bond Premium	$	4,000,000
Total Funds Available	$	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
Bond Payment Fund Balance	$	325,360
Current Year Funding Requirement	$	1,353,140
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	$	750,000
Interest	$	-
Housing Fund Reserve	$	650,000
Bond Arbitrage Reserve	$	-
Spann Purchase Reserve	$	1,250,000
Total Proceeds Available	**$**	**2,650,000**
Land Acquisition	$	277,875
Construction	$	1,400,000
Bond Arbitrage Payment	$	-
Total Capital Expenditures	**$**	**1,677,875**

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	$	1,400,000
Subtotal Hard Construction Costs	$	1,400,000

Remaining Balance	**$**	**-**
Remaining Balance Land Reserve	**$**	**972,125**

Schedule A - General Services / Administration Expenditures

	Budget 2026	Budget 2027	Comments
Salaries - Administration	$ 278,180	$ 304,860	
Salaries - Fire Prevention	$ 404,361	$ 299,160	
Salary - Temporary Employees	$ 5,000	$ 6,000	
Payroll Processing Fees	$ 8,000	$ 8,000	
Housing Stipend	$ 29,900	$ 29,900	
Medicare Tax	$ 9,969	$ 8,787	
Social Security Tax	$ 3,863	$ 4,215	Temporary & PT Employees
Colorado FAMLI Premium	$ 3,094	$ 2,727	
Retirement Contributions - Employer	$ 73,175	$ 62,447	
Health Insurance & Related Benefits	$ 112,509	$ 99,735	
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	$ -	$ 45,000	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**	**$ 2,160,773**	

Schedule B - Operations Expenditures

	Budget 2026	Budget 2027	Comments
Salary - Deputy Chief	$ 155,120	$ 159,600	
Salary - Assistant Chief	$ 117,978	$ 132,980	
Salary - Captains	$ 439,360	$ 574,970	4 Positions
Salary - Lieutentants	$ 99,640	$ 106,275	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	$ 42,895	
Social Security Tax	$ 19,840	$ 22,320	
Retirement Contributions - Employer	$ 308,097	$ 343,976	
Colorado FAMLI Premium	$ 11,913	$ 13,312	
Health Insurance & Related Benefits	$ 535,303	$ 607,056	
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	**$ 4,892,525**	

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	$	8,164,668	
TABOR Reserve (3%)	$	244,940	
Operating Reserve (33%)	$	2,694,341	
Impact Fee Reserve*	$	220,000	
Additional Capital Reserve	$	550,000	
Down Payment Assistance Fund	$	200,000	
Major Incident Contingency	$	100,000	
Restricted Reserve (Land Purchase)	$	-	
Unrestricted Reserve	$	114,755	
	$	-	
Total Reserve	**$**	**4,124,035**	

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**

Salary Schedule **2027**

Full-Time	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7
Firefighter / EMT	$ 69,300	$ 77,000	$ 79,310	$ 81,620	$ 83,930	$ 86,240	$ 88,550
AEMT / Firefighter	$ 72,450	$ 80,500	$ 82,915	$ 85,330	$ 87,745	$ 90,160	$ 92,575
Engineer	$ 74,250	$ 82,500	$ 84,975	$ 87,450	$ 89,925	$ 92,400	$ 94,875
Paramedic / Exterior FF	$ 76,500	$ 85,000	$ 87,550	$ 90,100	$ 92,650	$ 95,200	$ 97,750
Paramedic / Firefighter	$ 82,800	$ 92,000	$ 94,760	$ 97,520	$ 100,280	$ 103,040	$ 105,800
Lieutenant	$ 87,750	$ 97,500	$ 100,425	$ 103,350	$ 106,275	$ 109,200	$ 112,125
Captain	$ 93,150	$ 103,500	$ 106,605	$ 109,710	$ 112,815	$ 115,920	$ 119,025
Assistant Chief	$ 109,800	$ 122,000	$ 125,660	$ 129,320	$ 132,980	$ 136,640	$ 140,300
Deputy Chief	$ 128,250	$ 142,500	$ 146,775	$ 151,050	$ 155,325	$ 159,600	$ 163,875
Fire Inspector	$ 74,250	$ 82,500	$ 84,975	$ 87,450	$ 89,925	$ 92,400	$ 94,875
Deputy Fire Marshal	$ 93,150	$ 103,500	$ 106,605	$ 109,710	$ 112,815	$ 115,920	$ 119,025
Fire Marshal	$ 109,800	$ 122,000	$ 125,660	$ 129,320	$ 132,980	$ 136,640	$ 140,300
Fleet & Facilities Manager	$ 75,600	$ 84,000	$ 86,520	$ 89,040	$ 91,560	$ 94,080	$ 96,600
Director of Administration	$ 109,800	$ 122,000	$ 125,660	$ 129,320	$ 132,980	$ 136,640	$ 140,300
Chief	$ 144,000	$ 160,000	$ 164,800	$ 169,600	$ 174,400	$ 179,200	$ 184,000

Salary Comparables 25

Median	% of Statwide	Title	Current Rate	% Change
$ 87,500	93.3%	Firefighter / EMT	$ 74,500	6.06%
		Firefighter / EMT-I	$ 78,500	5.32%
$ 100,277	87.2%	Fire Equipment Enginee	$ 80,500	5.27%
$ 102,325	88.1%	Paramedic	$ 82,000	6.34%
$ 102,478	95.2%	Firefighter / Paramedic	$ 88,000	7.13%
$ 122,613	84.3%	Fire Lieutenant	$ 94,000	6.40%
$ 127,016	86.4%	Fire Captain	$ 101,500	4.79%
$ 154,492	83.7%	Batallion Chief	$ 111,300	11.43%
$ 171,761	87.9%	Assistant Fire Chief	$ 138,500	5.64%
$ 86,398	101.2%	Fire Inspector	$ 77,500	8.80%
$ 120,285	91.2%	Deputy Fire Marshal	$ 101,500	4.79%
$ 152,198	85.0%	Fire Marshal	$ 111,300	11.43%
			$ -	
$ 97,684	91.2%	Mechanic / Fleet Supv.	$ 82,000	5.22%
$ 155,275	83.3%	HR Dir / Finance Dir	$ 111,300	11.43%
$ 200,924	84.4%	Fire Chief	$ 149,000	9.59%

Part-Time	Grade 1	Grade 2	Grade 3
Probationary	$ 25.00		
EMT	$ 28.00	$ 30.00	$ 32.00
Firefighter	$ 28.00	$ 30.00	$ 32.00
Wildland Firefighter (Temp	$ 28.00	$ 30.00	$ 32.00
AEMT	$ 30.00	$ 32.00	$ 34.00
Firefighter / EMT	$ 32.00	$ 34.00	$ 36.00
Firefighter / AEMT	$ 34.00	$ 36.00	$ 38.00
Engineer	$ 35.00	$ 37.00	$ 39.00
Paramedic (Single Role)	$ 37.00	$ 39.00	$ 41.00
Paramedic Firefighter	$ 41.00	$ 43.00	$ 45.00
Lieutenant / Captain	$ 44.00	$ 46.00	$ 48.00

Housing Stipend	
Type	Per Pay Period
In-District	$ 300
In-County	$ 250
Other	$ 150

Bonus Amounts	
DFPC Aerial Operator	$ 1,000
Field Trainer (Engineer & Paramedic)	$ 2,000
AEMT (Engineer, Lieutenants & Captai	$ 2,000
Engineer (Paramedic)	$ 2,000
Critical Care Paramedic	$ 2,000
Acting Officer or ICT 4	$ 3,000
NWCG Engine Boss	$ 3,000
Paramedic (Lieutenants & Captains)	$ 4,000
Firefighter II (Fire Prevention)	$ 2,000
EMT (Fire Prevention)	$ 2,000

Overall 7.31%

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	$	8,164,668
Emergency TABOR Reserve	$	244,940
Additional Reserves	$	3,879,095
Capital Projects Fund		
Capital Projects	$	1,400,000
Multi-Year Land Purchase	$	277,875
Bond Fund		
Bond Principal and Interest	$	1,678,500
Total Appropriation	$	11,521,043
Total Reserves	$	4,124,035

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)	$3,163,785	38.7%
Part-Time Salary	$320,000	3.9%
Health Benefits	$866,524	10.6%
Retirement Benefits (FPPA)	$406,423	5.0%
Other Benefits (Medicare, FAMLI & WC	$157,722	1.9%
Operations	$1,011,520	12.4%
Administration & Facilities	$1,127,325	13.8%
Capital	$940,000	11.5%
Lease Payments (Principal)	$171,370	2.1%
Subtotal: Salary & Benefits	**$4,914,454**	**60.2%**
Total (General Fund, excl. Bond)	**$8,164,668**	**100.0%**

Supporting Detail

Salary (Admin)	$610,020
Salary, excl. part-time (Operations)	$2,553,765
Part-Time Salary (Operations)	$320,000
Health Benefits (Admin)	$259,467
Health Benefits (Operations)	$607,056
Retirement Benefits (Admin)	$62,447
Retirement Benefits (Operations)	$343,976
Other Benefits (Admin incl. Work Comp	$101,514
Other Benefits (Operations)	$56,207

