ELK CREEK FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS MONTHLY MEETING
Thursday, November 19th, 2026 @ 18:00 hrs
Via Zoom and In Person

AGENDA

1. Call to Order
2. Pledge of Allegiance
3. Moment of Silence for Fallen Responders
4. Additions or Deletions to, and Approval of the Agenda
5. Public Comment Period
6. Review and Approval of October, 2026 Regular Meeting Minutes
7. Financial Matters
8. Chief Ware's Report
9. Budget Hearing
10. Old Business
    a. CBA update
11. New Business
    a. First Amendment to JCMARS IGA
12. Adjournment

RECORD OF MINUTES
Elk Creek Fire Protection District
Regular Board Meeting
October 22, 2026 (In Person and Via Zoom)

1. Call to Order
   Director Leo called the regular monthly meeting of the Board of Directors of the Elk Creek Fire Protection District (ECFPD) to order at 6:20PM on Thursday, October 22nd. The meeting was held in person and via Zoom pursuant to statutory notice. Four board members were in attendance in person. Director Devaney was absent (excused).

2. Pledge of Allegiance – said during Pension Board Meeting

3. Moment of Silence for Fallen Responders –Chief Ware included list of the fallen in board packet

4. Public Comment Period – one district resident commented

5. Agenda - All board members reviewed the agenda
   a. Leo adds 10.b. to agenda
   b. Director Woods motions, Director Woods 2nds. All vote in favor.

6. Review and Approval of September 2026 Meeting Minutes – Director Woods motions, Director Newby 2nds. All vote in favor.

7. Financial Matters
   a. Director Woods presents the financial report for revenue and expenditures through August 2026. Director Woods motions to approve August 2026 financials. Director Noonan 2nds. All vote in favor.

8. Chief Ware's Monthly Status Report - Chief Ware's report on activity, calls, and personnel was presented. A copy of the report is on file with the District office.

9. Old Business
   a. Update on CBA Negotiations – Director Noonan provided an update
   b. Reminder of Work Sessions – 11/3/26 Budget Work Session and 12/2/26 District Master Plan Work Session

10. New Business

11. Adjournment
    a. Director Leo motions to adjourn board meeting.
    b. Meeting adjourned at 6:35PM.

DRAFT

Fire Department Monthly Status Report

November 19 , 2026

OPERATIONS (October)

- Volunteer firefighters- 33 hours
- Reserve Firefighters- 122 hours of staffing at station 1.
- Average Response Time 9:35
- 287 Training Hours

September - Emergency Incidents 150

1. Fire	1
2. Emergency Medical Services (EMS) & Rescue	77
3. Hazardous Situation (No Fire)	16
3. Public Service	15
4. No Emergency	20
6. Special Incident	0
	129

October- Mutual Aid Received by Elk Creek

Elk Creek received mutual aid 9 times

October - Mutual Aid Elk Creek Provided to Other Agencies

Elk Creek provided mutual aid 3 times

October - Ambulance Transports- 44

Operational Updates

Fire and EMS

- Call highlights
    - None of Note

- Academy
    - The recruits are currently in the wildland phase of academy which included S130 and S190

- Training: Members attended several fire trainings including the Mile High Fire Conference and The Keystone Leadership Conference.

Fire Prevention

- 5 inspections, 9 letters and permits
- We attended Trunk or Treats at West Jefferson and Elk Creek Elementary and trick or treating at Will-O-Wisp. Thank you to Captain Shine, Lieutenant Evers, Lieutenant Beckwith, FF Moore, FF Fontaine, Lieutenant Nyholm, FF Zeugschmidt, FF Urban, and FF Jones, Miranda Tucker, and Recruit McBee for their assistance with these events.
- Planning for holiday events with the Association and Chamber of Commerce is underway. As a part of Light Up Conifer, which kicks off on November 28th Stations 1, 2, and 4 will compete for best decorated. Due to some changes to Christmas in Conifer the Association will host Santaland at Snowpack on December 5th from 11 am to 1:30 pm before we take Santa and a few apparatus to the parade at 2 pm.

ELK CREEK FIRE PROTECTION DISTRICT

ANNUAL BUDGET

FOR THE YEAR ENDING DECEMBER 31, 2027

DRAFT - SUBJECT TO REVISION

ELK CREEK FIRE PROTECTION DISTRICT
2027 BUDGET
WITH 2025 ACTUAL AND 2026 ESTIMATED
For the Years Ended and Ending December 31,

11/13/2026

	ACTUAL 2025	BUDGET 2026	UNAUDITED 6/30/2026	ESTIMATED 2026	BUDGET 2027
BEGINNING FUND BALANCES	$ 8,210,983	$ 7,892,341	$ 9,093,541	$ 9,093,542	$ 10,045,387
REVENUES					
Tax Revenue					
Property Taxes	4,483,341	4,761,573	4,536,280	4,714,816	$4,662,189
Specific Ownership Taxes	321,272	275,000	143,564	287,128	282,006
Subtotal Tax Revenue	4,804,613	5,036,573	4,679,844	5,001,944	4,944,195
Non-Tax Revenue					
Net Ambulance Billings	837,789	500,000	227,579	455,158	500,000
CRRF Wildfire Reimbursements	1,156,883	1,461,582	31,778	1,461,582	1,561,582
Grants	642,660	-	270,074	270,074	50,000
Interest Income	368,953	382,000	79,539	159,078	100,000
Lease Revenue	68,224	60,000	16,100	32,200	60,000
IGA Reimbursements	304,009	96,000	67,768	135,536	71,000
Home Assessments	6,645	7,000	1,445	2,890	1,500
Permit Fees	6,245	5,000	2,522	5,044	4,100
Impact Fees	-	-	-	-	5,000
Donations	5,290	15,000	2,688	5,376	5,000
Mitigation Revenue	-	200,000	191,788	200,000	60,000
Revenue - Other	381,589	-	25	25	15,000
Subtotal Non-Tax Revenue	3,778,287	2,726,582	891,306	2,726,963	2,433,182
Total revenues	8,582,900	7,763,155	5,571,150	7,728,907	7,377,377
Total funds available	16,793,883	15,655,496	14,664,691	16,822,449	17,422,764
EXPENDITURES					
Administration	1,397,176	1,602,075	731,537	1,476,774	1,695,009
Facilities	126,568	132,737	65,035	130,070	155,244
Training	244,330	264,812	126,957	253,914	260,798
Emergency Medical and Fire Services	2,283,387	3,161,834	923,193	1,832,686	2,480,588
Fire Prevention	3,503	192,992	70,470	140,940	223,756
Out of District	1,113,449	1,124,294	534,787	1,069,574	1,177,757
Wildland	1,557,139	963,380	573,969	950,156	1,138,138
Fleet	387,116	482,985	188,289	376,578	582,378
Capital	587,673	-	546,370	546,370	536,000
Total expenditures	7,700,341	7,925,109	3,760,607	6,777,062	8,249,668
Total expenditures and transfers out requiring appropriation	7,700,341	7,925,109	3,760,607	6,777,062	8,249,668
ENDING FUND BALANCES	$ 9,093,542	$ 7,730,387	$ 10,904,084	$ 10,045,387	$ 9,173,096
EMERGENCY RESERVE	$ 257,500	$ 232,900	$ 167,200	$ 231,900	$ 221,400
BOARD DESIGNATED RESERVES	100,000	100,000	100,000	100,000	100,000
CAPITAL RESERVE FUND	3,450,000	2,668,000	2,668,000	2,668,000	1,605,500
UNRESTRICTED RESERVES	5,286,042	4,729,487	7,968,884	7,045,487	7,246,196
TOTAL RESERVE	$ 9,093,542	$ 7,730,387	$ 10,904,084	$ 10,045,387	$ 9,173,096

See summary of significant assumptions.

DRAFT - SUBJECT TO REVISION

ELK CREEK FIRE PROTECTION DISTRICT
PROPERTY TAX SUMMARY INFORMATION
2027 BUDGET
WITH 2025 ACTUAL AND 2026 ESTIMATED
For the Years Ended and Ending December 31,

11/13/2026

	ACTUAL 2025	BUDGET 2026	UNAUDITED 6/30/2026	ESTIMATED 2026	BUDGET 2027
ASSESSED VALUATION - Jefferson County					
Residential	$ 258,287,517	$ 267,024,890	$ 267,024,890	$ 267,024,890	$ 268,447,240
Commercial	33,034,493	33,804,728	33,804,728	33,804,728	31,197,731
Industrial	598,770	702,349	702,349	702,349	676,336
Agricultural	882,593	810,324	810,324	810,324	567,581
State assessed	356,669	311,298	311,298	311,298	159,239
Vacant land	23,153,205	26,841,874	26,841,874	26,841,874	24,180,131
Personal property	9,982,557	8,986,367	8,986,367	8,986,367	6,876,955
Natural Resources	1,479	1,432	1,432	1,432	1,378
Certified Assessed Value	$ 326,297,283	$ 338,483,262	$ 338,483,262	$ 338,483,262	$ 332,106,591
MILL LEVY					
General	12.500	12.500	12.500	12.500	12.500
Refund and abatements	0.040	0.027	0.027	0.027	0.013
Total mill levy	12.540	12.527	12.527	12.527	12.513
PROPERTY TAXES					
General	$ 4,078,716	$ 4,231,041	$ 4,231,041	$ 4,231,041	$ 4,151,332
Refund and abatements	13,052	9,139	9,139	9,139	4,317
Levied property taxes	4,091,768	4,240,180	4,240,180	4,240,180	4,155,649
Adjustments to actual/rounding	(97,466)	42,343	(160,350)	-	-
Refunds and abatements	-	-	-	(4,415)	-
Budgeted property taxes	$ 3,994,302	$ 4,282,523	$ 4,079,830	$ 4,235,765	$ 4,155,649
ASSESSED VALUATION - Park County					
Other	$ 39,121,565	$ 38,241,465	$ 38,241,465	$ 38,241,465	$ 40,523,193
Certified Assessed Value	$ 39,121,565	$ 38,241,465	$ 38,241,465	$ 38,241,465	$ 40,523,193
MILL LEVY					
General	12.500	12.500	12.500	12.500	12.500
Refund and abatements	0.027	0.027	0.027	0.027	0.000
Total mill levy	12.527	12.527	12.527	12.527	12.500
PROPERTY TAXES					
General	$ 489,020	$ 478,018	$ 478,018	$ 478,018	$ 506,540
Refund and abatements	1,056	1,033	1,033	1,033	-
Levied property taxes	490,076	479,051	479,051	479,051	506,540
Adjustments to actual/rounding	(1,037)	(1)	(22,601)	-	-
Budgeted property taxes	$ 489,039	$ 479,050	$ 456,450	$ 479,051	$ 506,540
BUDGETED PROPERTY TAXES					
General	**$ 4,483,341**	**$ 4,761,573**	**$ 4,536,280**	**$ 4,714,816**	**$ 4,662,189**
	$ 4,483,341	**$ 4,761,573**	**$ 4,536,280**	**$ 4,714,816**	**$ 4,662,189**

See summary of significant assumptions.

DRAFT - SUBJECT TO REVISION

ELK CREEK FIRE PROTECTION DISTRICT
ADMINISTRATION
2027 BUDGET
WITH 2025 ACTUAL AND 2026 ESTIMATED
For the Years Ended and Ending December 31,

11/13/2026

	ACTUAL 2025	BUDGET 2026	UNAUDITED 6/30/2026	ESTIMATED 2026	BUDGET 2027
EXPENDITURES					
Administration					
Salary and Wage Expense	5,244	512,855	231,102	462,204	468,286
Salary and Wage Expense OT	-	26,738	-	-	24,398
Payroll Taxes	274	10,577	7,366	14,732	9,946
Benefits	82	248,924	77,022	154,044	209,686
Administration Expenses	-	206,802	94,524	189,048	10,000
IT	-	-	-	-	40,000
Legal	-	-	-	-	81,150
Accounting	-	-	-	-	100,000
Audit	-	-	-	-	10,000
Awards/Recognition	-	3,308	837	1,674	3,000
Services/Fees	-	83,738	68,106	136,212	-
County Treasurer's Fees	-	-	-	-	69,933
Insurance	-	253,200	124,628	249,256	265,000
Meeting Expenses	-	5,250	1,373	2,746	5,000
Computer Equipment	-	5,000	1,046	2,092	5,000
Software	-	93,133	39,070	78,140	80,000
Conference/Seminars	-	1,738	40	80	1,500
Membership/Reg/Subscr	-	5,513	5,654	11,308	10,000
Elections	-	5,038	-	-	25,000
Furniture	-	3,859	677	1,354	3,000
Supplies	-	8,103	3,481	6,962	6,000
Health/Wellness	-	105,800	66,632	133,264	-
Training	-	1,000	252	504	3,000
Repairs/Maintenance	-	551	-	-	-
Honor Guard	-	-	-	13,700	6,500
Telephone/Cell	-	16,538	8,571	17,142	15,000
Leases	-	4,410	1,156	2,312	8,961
Unassigned from Old System	1,391,576	-	-	-	-
Subtotal Administration	1,397,176	1,602,075	731,537	1,476,774	1,460,360
Operational Communications					
Dispatch	-	-	-	-	51,497
JCMARS	-	-	-	-	18,152
Communications	-	-	-	-	65,000
Subtotal Operational Communications	-	-	-	-	134,649
Health and Wellness					
Mental Health	-	-	-	-	30,000
Physical Fitness	-	-	-	-	15,000
Wellness Exams	-	-	-	-	55,000
Subtotal Health and Wellness	-	-	-	-	100,000
Total Administration expenditures	1,397,176	1,602,075	731,537	1,476,774	1,695,009

See summary of significant assumptions.

DRAFT - SUBJECT TO REVISION

ELK CREEK FIRE PROTECTION DISTRICT
FACILTIES
2027 BUDGET
WITH 2025 ACTUAL AND 2026 ESTIMATED
For the Years Ended and Ending December 31,

11/13/2026

	ACTUAL 2025	BUDGET 2026	UNAUDITED 6/30/2026	ESTIMATED 2026	BUDGET 2027
EXPENDITURES					
Station 1					
Services/Fees	-	1,136	-	-	-
Supplies	-	4,000	1,297	2,594	8,000
Repairs/Maintenance	-	15,000	10,624	21,248	35,000
Telephone/Cell	-	5,670	1,685	3,370	1,200
Utilities	-	24,870	10,125	20,250	25,250
Facilities	6,948	26,171	19,165	38,330	-
Facilities Testing	-	-	-	-	2,500
Unassigned from Old System	119,620	-	-	-	-
Subtotal Station 1	126,568	76,847	42,896	85,792	71,950
Station 2					
Services/Fees	-	401	-	-	650
Supplies	-	500	34	68	4,500
Repairs/Maintenance	-	500	599	1,198	10,000
Telephone/Cell	-	3,308	1,195	2,390	5,670
Utilities	-	9,371	848	1,696	24,870
Facilities	-	11,758	6,080	12,160	-
Facilities Testing	-	-	-	-	2,000
Subtotal Station 2	-	25,838	8,756	17,512	47,690
Station 3					
Services/Fees	-	401	-	-	650
Repairs/Maintenance	-	600	430	860	5,000
Telephone/Cell	-	1,628	522	1,044	1,200
Utilities	-	13,283	5,864	11,728	9,371
Facilities	-	5,050	3,127	6,254	-
Facilities Testing	-	-	-	-	2,500
Subtotal Station 3	-	20,962	9,943	19,886	18,721
Station 4					
Services/Fees	-	401	-	-	-
Repairs/Maintenance	-	1,000	975	1,950	2,100
Telephone/Cell	-	1,628	507	1,014	1,000
Utilities	-	4,961	1,410	2,820	13,283
Facilities	-	1,100	548	1,096	-
Facilities Testing	-	-	-	-	500
Subtotal Station 4	-	9,090	3,440	6,880	16,883
Total Facilties expenditures	126,568	132,737	65,035	130,070	155,244

See summary of significant assumptions.

DRAFT - SUBJECT TO REVISION

ELK CREEK FIRE PROTECTION DISTRICT
TRAINING
2027 BUDGET
WITH 2025 ACTUAL AND 2026 ESTIMATED
For the Years Ended and Ending December 31,

11/13/2026

	ACTUAL 2025	BUDGET 2026	UNAUDITED 6/30/2026	ESTIMATED 2026	BUDGET 2027
EXPENDITURES					
Training					
Salary and Wage Expense	1,501	116,026	58,674	117,348	107,488
Salary and Wage Expense OT	-	25,471	5,487	10,974	5,600
Payroll Taxes	53	1,914	1,474	2,948	1,774
Benefits	625	46,093	20,580	41,160	31,936
Rookie Academy	-	6,000	2,507	5,014	6,000
Conference/Seminars	-	5,000	2,620	5,240	-
Membership/Reg/Subscr	-	8,500	9,133	18,266	10,000
Supplies	-	2,500	355	710	2,500
Tools/Equipment	-	8,000	140	280	10,000
Training	750	25,308	20,241	40,482	45,000
Travel	-	20,000	5,746	11,492	20,000
P-School/EMT	-	-	-	-	15,000
Cadet Program	-	-	-	-	5,500
Unassigned from Old System	241,401	-	-	-	-
Subtotal Training	244,330	264,812	126,957	253,914	260,798
Total Training expenditures	244,330	264,812	126,957	253,914	260,798

See summary of significant assumptions.

DRAFT - SUBJECT TO REVISION

ELK CREEK FIRE PROTECTION DISTRICT
EMERGENCY MEDICAL & FIRE SERVICES
2027 BUDGET
WITH 2025 ACTUAL AND 2026 ESTIMATED
For the Years Ended and Ending December 31,

11/13/2026

	ACTUAL 2025	BUDGET 2026	UNAUDITED 6/30/2026	ESTIMATED 2026	BUDGET 2027
EXPENDITURES					
Emergency Medical					
Salary and Wage Expense	16,422	699,311	298,210	596,420	804,914
Salary and Wage Expense OT	-	121,938	19,470	38,940	41,936
Payroll Taxes	589	11,539	5,944	11,888	13,281
Benefits	6,383	298,446	99,165	198,330	362,722
Services/Fees	-	18,428	6,619	13,238	18,500
Computer Equipment	-	11,603	261	522	11,500
Software	-	14,569	943	1,886	15,000
Membership/Reg/Subscr	-	9,374	6,098	12,196	5,000
Supplies	-	63,000	27,527	55,054	65,000
Tools/Equipment	-	10,000	2,606	5,212	30,000
PPE/Clothing	-	10,000	2,847	5,694	6,500
Training	-	17,910	13,412	26,824	-
Repairs/Maintenance	-	12,600	6,821	13,642	15,000
Dispatch	-	55,000	24,956	49,912	-
Volunteer Pension Contrib	-	9,923	-	-	-
Uncollectible Account	-	60,000	-	-	60,000
Volunteer Incentives	-	27,038	14,024	28,048	-
Capital	-	515,000	-	-	-
Unassigned from Old System	1,388,296	-	-	-	-
Subtotal Emergency Medical	1,411,690	1,965,679	528,903	1,057,806	1,449,353
Fire					
Salary and Wage Expense	-	466,207	212,755	425,510	536,609
Salary and Wage Expense OT	-	71,385	12,980	25,960	27,957
Payroll Taxes	-	7,692	4,308	8,616	8,854
Benefits	-	200,067	106,797	213,594	241,815
Honor Guard	-	11,025	6,850	-	-
Services/Fees	-	6,000	-	-	6,000
Computer Equipment	-	6,000	-	-	6,000
Software	-	3,859	-	-	5,000
Membership/Reg/Subscr	-	1,103	540	1,080	5,000
Supplies	-	7,277	1,694	3,388	8,000
Tools/Equipment	-	15,000	1,407	2,814	18,500
PPE/Clothing	-	66,150	15,618	31,236	50,000
Training	-	3,000	253	506	-
Travel	-	1,000	1,170	2,340	2,000
SCBA	-	-	-	-	10,000
Repairs/Maintenance	-	36,750	14,934	29,868	30,000
Volunteer Pension Contrib	-	6,615	-	-	27,000
Volunteer Incentives	-	20,025	14,984	29,968	48,500
Capital	-	267,000	-	-	-
Unassigned from Old System	871,697	-	-	-	-
Subtotal Fire	871,697	1,196,155	394,290	774,880	1,031,235
Total expenditures	2,283,387	3,161,834	923,193	1,832,686	2,480,588

See summary of significant assumptions.

DRAFT - SUBJECT TO REVISION

ELK CREEK FIRE PROTECTION DISTRICT
FIRE PREVENTION
2027 BUDGET
WITH 2025 ACTUAL AND 2026 ESTIMATED
For the Years Ended and Ending December 31,

11/13/2026

	ACTUAL 2025	BUDGET 2026	UNAUDITED 6/30/2026	ESTIMATED 2026	BUDGET 2027
EXPENDITURES					
Fire Prevention					
Salary and Wage Expense	2,372	104,572	52,253	104,506	128,070
Salary and Wage Expense OT	-	5,870	396	792	6,672
Payroll Taxes	84	1,725	728	1,456	2,113
Benefits	1,047	26,195	10,034	20,068	37,939
Services/Fees	-	735	-	-	-
Software	-	7,000	584	1,168	13,000
Membership/Reg/Subscr	-	17,500	578	1,156	2,000
Tools/Equipment	-	3,700	3,337	6,674	3,700
PPE/Clothing	-	3,045	341	682	3,045
Training	-	3,000	302	604	4,000
Travel	-	2,100	1,217	2,434	4,000
Contract Labor	-	-	-	-	10,000
Public Outreach	-	3,250	-	-	4,000
Subtotal Fire Prevention	3,503	178,692	69,770	139,540	218,539
PIO					
Administration Expenses	-	14,300	700	1,400	5,217
Subtotal PIO	-	14,300	700	1,400	5,217
Total Fire Prevention expenditures	3,503	192,992	70,470	140,940	223,756

See summary of significant assumptions.

DRAFT - SUBJECT TO REVISION

ELK CREEK FIRE PROTECTION DISTRICT
FLEET
2027 BUDGET
WITH 2025 ACTUAL AND 2026 ESTIMATED
For the Years Ended and Ending December 31,

11/13/2026

	ACTUAL 2025	BUDGET 2026	UNAUDITED 6/30/2026	ESTIMATED 2026	BUDGET 2027
EXPENDITURES					
Fleet					
Salary and Wage Expense	2,020	155,065	45,686	91,372	208,885
Salary and Wage Expense OT	-	8,794	5,754	11,508	10,883
Payroll Taxes	71	2,559	1,013	2,026	5,207
Benefits	689	73,114	28,282	56,564	91,903
Services/Fees	-	1,000	105	210	1,000
Services - Towing	-	3,150	-	-	3,150
Software	-	3,675	1,440	2,880	3,500
Membership/Reg/Subscr	-	1,000	295	590	1,000
Supplies	-	1,000	45	90	-
Tools/Equipment	-	19,425	6,378	12,756	14,350
PPE/Clothing	-	4,725	587	1,174	2,500
Training	-	5,000	504	1,008	2,500
Repairs/Maintenance	-	21,000	18,211	36,422	-
Maintenance - Diesel Fuel	-	38,036	12,923	25,846	35,000
Maintenance - Gas Fuel	-	18,191	11,806	23,612	28,000
Maintenance - Hose /Ladder	-	7,000	-	-	10,000
Outside Repairs	-	16,597	900	1,800	3,500
SCBA	-	10,500	4,818	9,636	-
Contract Maintenance	-	5,250	17,925	35,850	10,000
Internships	-	-	-	-	500
Unassigned from Old System	384,336	-	-	-	-
Subtotal Fleet	387,116	395,081	156,672	313,344	431,878
Maintenance - Ambulance					
Repairs/Maintenance	-	12,600	7,186	14,372	12,500
Maintenance - Tires	-	3,675	-	-	6,500
Outside Repairs	-	1,126	75	150	10,500
Subtotal Maintenance - Ambulance	-	17,401	7,261	14,522	29,500
Maintenance - Fire					
Repairs/Maintenance	-	36,750	8,923	17,846	30,000
Maintenance - Tires	-	15,750	-	-	16,000
Outside Repairs	-	10,916	75	150	25,000
Subtotal Maintenance - Fire	-	63,416	8,998	17,996	71,000
Maintenance - Wildland					
Repairs/Maintenance	-	-	5,337	10,674	13,500
Maintenance - Tires	-	5,250	-	-	6,500
Outside Repairs	-	1,837	10,021	20,042	15,000
Subtotal Maintenance - Wildland	-	7,087	15,358	30,716	35,000
Maintenance - Staff					
Repairs/Maintenance	-	-	-	-	8,500
Maintenance - Tires	-	-	-	-	1,500
Outside Repairs	-	-	-	-	5,000
Subtotal Maintenance - Staff	-	-	-	-	15,000
Total Fleet expenditures	387,116	482,985	188,289	376,578	582,378

See summary of significant assumptions.

DRAFT - SUBJECT TO REVISION

ELK CREEK FIRE PROTECTION DISTRICT
OUT OF DISTRICT
2027 BUDGET
WITH 2025 ACTUAL AND 2026 ESTIMATED
For the Years Ended and Ending December 31,

11/13/2026

	ACTUAL 2025	BUDGET 2026	UNAUDITED 6/30/2026	ESTIMATED 2026	BUDGET 2027
EXPENDITURES					
Out of District					
Salary and Wage Expense	-	336,004	258,721	517,442	348,431
Salary and Wage Expense OT	-	498,935	201,197	402,394	517,386
Payroll Taxes	-	8,255	3,075	6,150	8,225
Benefits	-	120,562	4,312	8,624	143,177
OOD Expenses	-	100,538	66,130	132,260	100,538
Travel	-	60,000	1,352	2,704	60,000
Unassigned from Old System	1,113,449	-	-	-	-
Subtotal Out of District	1,113,449	1,124,294	534,787	1,069,574	1,177,757
Total Out of District expenditures	1,113,449	1,124,294	534,787	1,069,574	1,177,757

See summary of significant assumptions.

DRAFT - SUBJECT TO REVISION

ELK CREEK FIRE PROTECTION DISTRICT
WILDLAND
2027 BUDGET
WITH 2025 ACTUAL AND 2026 ESTIMATED
For the Years Ended and Ending December 31,

11/13/2026

	ACTUAL 2025	BUDGET 2026	UNAUDITED 6/30/2026	ESTIMATED 2026	BUDGET 2027
EXPENDITURES					
Wildland					
Salary and Wage Expense	1,324	-	-	-	857,540
Payroll Taxes	45	-	-	-	9,810
Benefits	568	-	-	-	219,288
Computer Equipment	-	-	-	-	3,500
Software	-	-	-	-	2,000
Membership/Reg/Subscr	-	-	-	-	1,000
Supplies	-	-	-	-	5,000
Tools/Equipment	-	-	-	-	4,000
PPE/Clothing	-	-	-	-	10,000
Training	-	-	-	-	13,000
Repairs/Maintenance	-	-	-	-	6,000
Home Assessments	-	-	-	-	7,000
Grant Expenditures	14,850	-	197,782	197,782	-
Unassigned from Old System	1,066,735	-	-	-	-
Subtotal Wildland	1,083,522	-	197,782	197,782	1,138,138
Module					
Salary and Wage Expense	-	358,584	120,722	241,444	-
Salary and Wage Expense OT	-	8,218	367	734	-
Payroll Taxes	-	13,616	5,699	11,398	-
Benefits	-	102,150	64,254	128,508	-
Computer Equipment	-	-	5,984	11,968	-
Software	-	3,000	3,909	7,818	-
Membership/Reg/Subscr	-	-	2,119	4,238	-
Supplies	-	7,588	2,567	5,134	-
Tools/Equipment	-	20,000	12,561	25,122	-
PPE/Clothing	-	12,500	14,557	29,114	-
Training	-	10,000	4,059	8,118	-
Communications	-	33,000	4,824	9,648	-
Subtotal Module	-	568,656	241,622	483,244	-
Fuels					
Salary and Wage Expense	1,543	147,663	57,328	114,656	-
Salary and Wage Expense OT	-	3,522	930	1,860	-
Payroll Taxes	52	4,884	2,841	5,682	-
Benefits	651	48,511	27,184	54,368	-
Supplies	-	2,000	870	1,740	-
Training	-	1,500	840	1,680	-
Repairs/Maintenance	-	3,000	1,553	3,106	-
Unassigned from Old System	245,882	-	-	-	-
Subtotal Fuels	248,128	211,080	91,546	183,092	-
Mitigation Specialist					
Salary and Wage Expense	2,273	118,002	29,912	59,824	-
Salary and Wage Expense OT	-	13,600	435	870	-
Payroll Taxes	80	2,171	745	1,490	-
Benefits	839	38,771	8,657	17,314	-
Home Assessments	-	11,100	3,270	6,540	-
Unassigned from Old System	222,297	-	-	-	-
Subtotal Mitigation Specialist	225,489	183,644	43,019	86,038	-
Total Wildland expenditures	1,557,139	963,380	573,969	950,156	1,138,138

See summary of significant assumptions.

DRAFT - SUBJECT TO REVISION

ELK CREEK FIRE PROTECTION DISTRICT
CAPITAL IMPROVEMENTS
2027 BUDGET
WITH 2025 ACTUAL AND 2026 ESTIMATED
For the Years Ended and Ending December 31,

11/13/2026

	ACTUAL 2025	BUDGET 2026	UNAUDITED 6/30/2026	ESTIMATED 2026	BUDGET 2027
EXPENDITURES					
Capital					
Capital	587,673	-	546,370	546,370	-
Capital - Fire	-	-	-	-	402,000
Capital - Training	-	-	-	-	100,000
Capital - Station 1	-	-	-	-	11,500
Capital - Station 4	-	-	-	-	11,500
Capital - Fire Prevention	-	-	-	-	11,000
Total Capital expenditures	587,673	-	546,370	546,370	536,000

See summary of significant assumptions.

DRAFT - SUBJECT TO REVISION

ELK CREEK FIRE PROTECTION DISTRICT
2027 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS

Services Provided

The Elk Creek Fire Protection District (the District), a quasi-municipal corporation and political subdivision of the state of Colorado, was organized in 1981 and is governed pursuant to the provisions of the Colorado Special District Act (Title 32, Article 1, Colorado Revised Statutes). The function of the District is to provide fire protection and rescue services to residents in the area through its fire department located in Conifer, Colorado. The District employs paid firefighters, including a Fire Chief and Fire Marshal and additionally utilizes volunteer fire fighters to supplement services provided.

The District prepares its budget on the modified accrual basis of accounting in accordance with the requirements of Colorado Revised Statutes C.R.S. 29-1-105 using its best estimates as of the date of the budget hearing. These estimates are based on expected conditions and its expected course of actios. The assumptions disclosed herein are those that the District believes are significant to the budget. There will usually be differences between the budget and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

Revenues

Property Taxes

Property taxes are levied by the District's Board of Directors. The levy is based on assessed valuations determined by the County Assessor generally as of January 1 of each year. The levy is normally set by December 15 by certification to the County Commissioners to put the tax lien on the individual properties as of January 1 of the following year. The County Treasurer collects the determined taxes during the ensuing calendar year. The taxes are payable by April or, if in equal installments, at the taxpayer's election, in February and June. Delinquent taxpayers are notified in August, and generally, sale of tax liens on delinquent properties are held in November or December. The County Treasurer remits the taxes collected monthly to the District.

The calculation of the taxes levied is displayed on the Property Tax Summary page of the budget using the adopted mill levy imposed by the District.

For property tax collection year 2027, HB24B-1001 set the assessment rates as follows:

Category	Rate
Single-Family Residential	6.80%
Multi-Family Residential	6.80%
Commercial	25.00%
Industrial	26.00%
Lodging	26.00%
Agricultural Land	25.00%

Category	Rate
Renewable Energy Land	26.00%
Vacant Land	26.00%
Personal Property	26.00%
State Assessed	26.00%
Oil & Gas Production	87.50%
Oil & Gas Pipelines	26.00%

Actual Value Reduction	Amount
Single-Family Residential	10% capped at $70,000

DRAFT - SUBJECT TO REVISION

Revenues - Continued

Specific Ownership Taxes

Specific ownership taxes are set by the State and collected by the County Treasurer, primarily on vehicle licensing within the County as a whole. The specific ownership taxes are allocated by the County Treasurer to all taxing entities within the County. The budget assumes that the District's share will be equal to approximately 8.50% and 5.75% of the property taxes collected for Park and Jefferson County, respectively.

Net Ambulance Billings

The District provides emergency medical transportation services. The revenue is recorded net of contractual adjustments provided by the third-party biller, Ambulance Systems.

CRRF Wildfire Reimbursements

The District provides services reimbursable through the Colorado Resource Rate Form (CRRF) Program for Wildland Fire Management. The CRRF program documents the equipment and resources made available for emergency response, as outlined in the Colorado Resource Mobilization Plan. The District receives reimbursement for the use of its resources in accordance with the CRRF program.

Grants

The District intends to actively pursue local, state, federal, and private grants and donations to support items such as operating costs, planning, facility improvements, fleet and equipment acquisition. Grant revenue is budgeted only to the extent anticipated to be available for eligible activities.

Lease Revenue

The District has a site lease agreement with T-Mobile with six renewal periods with the final renewal terms expiring in 2051. The agreement calls for annual payments with a 3.00% increase annually from 2024 to 2030 and a 4.00% increase annually from 2031 to 2051.

Interest Income

Interest earned on the District's available funds has been estimated based on historical information.

Intergovernmental Reimbursements

The District provides services for other local government agencies via the Fire Marshal duties and Fleet Maintenance in which it is reimbursed for at set hourly rates set by the Board.

Mitigation Revenue

The District anticipate receiving revenue in relation to its ongoing Mitigation efforts.

ELK CREEK FIRE PROTECTION DISTRICT
2027 BUDGET
SUMMARY OF SIGNIFICANT ASSUMPTIONS

Expenditures

Administrative and Operational Expenditures

Administrative, operations and maintenance expenditures have been provided based on estimates of the District's Board of Directors and internal staff and include the services necessary to maintain the District's administrative viability such as legal, accounting, managerial, insurance, salaries and wages and associated payroll expenses and other administrative expenses.

Facilities

The District maintains four fire stations that require annual and intermittent repairs and maintenance as well as regular upkeep. In addition, the District pays for all utilities and testing on site for each station.

Training

The District has allocated funds for the purpose of training its current and future staff, including instructor salaries, the Rookie Academy, conferences and seminars, the Cadet Program, and associated travel expenses.

Emergency Medical and Fire Services

The District provides emergency medical services and fire services, as such this category of expenditures includes the salaries and wages, equipment, supplies, personal protective equipment, and maintenance of equipment to provide these services.

Fire Prevention

The District employees a Fire Marshal that completes fire inspections, reviews building plans and works with the appropriate counties on fire code compliance, inspections and other preventive work throughout the District. This also includes community programs such as community CPR classes, and public fire safety education. These expenditures include the salaries and wages, equipment, personal protective equipment, training, etc., to provide this service.

Out of District

The District has allocated expenditures for services provided out of the District boundaries that are reimbursable. This includes but is not limited to salaries and wages and associated payroll expenses, costs expended on these services, and travel to and from the site.

Wildland

The District has allocated expenditures for dedicated wildland firefighters that work on emergency response as well as fire mitigation, fuels reduction projects and home assessments. which includes but is not limited to the salaries and wages and associated payroll expenses, equipment, personal protective equipment, training, etc., necessary to provide these services.

DRAFT - SUBJECT TO REVISION

Expenditures – Continued

Fleet

The District owns and maintains multiple vehicles such as fire trucks, ambulances, other vehicles (the Fleet) needed to administer the services of the District. The expenditures reflected in this category include but are not limited to salaries and wages and associated payroll expenses, tools and equipment, maintenance and repair of the fleet.

Capital

The District has allocated funds for capital improvements and acquisitions related to fire trucks, training, station improvements and fire prevention.

Reserves

Emergency Reserve

The District has provided for an Emergency Reserve fund equal to at least 3% of fiscal year spending for 2027, as defined under TABOR.

Board Designated Reserve

The Board has designated that $100,000 be held in reserves.

Capital Reserve

The District anticipates using approximately $536,000 of the Capital Reserve funds for projects in 2027, leaving $1,605,500 remaining.

Unrestricted Reserves

The District has Unrestricted Reserves available for use. At the time of the 2027 Budget preparation, it is anticipated that the District will use approximately $336,000 of these funds for operational expenditures.

This information is an integral part of the accompanying budget.

FIRST AMENDMENT TO
JEFFERSON COUNTY MOUNTAIN AREA RADIO SYSTEM (JCMARS)
INTERGOVERNMENTAL AGREEMENT

This First Amendment to Jefferson County Mountain Area Radio System ("JCMARS") Intergovernmental Agreement ("First Amendment") is made and entered into this _____ day of _____, 2026, by and between the undersigned Fire Protection Districts (the "Members"), providing fire protection, rescue and emergency medical services, all of whom are organized and existing as quasi-municipal corporations and political subdivisions of the State of Colorado under Title 32, C.R.S. (individually, a "Party", and collectively, the "Parties").

RECITALS

WHEREAS, the Parties entered into the Jefferson County Mountain Area Radio System (JCMARS) Intergovernmental Agreement dated February 28, 2018, with the First Addendum to the Agreement dated December 31, 2019 to add Foothills Fire Protection District as a Member, and the Second Addendum to the Agreement dated August 11, 2022 to include fiber backup fees as shared costs (together, with the first and second Addendum, the "Agreement"); and

WHEREAS, two Member organizations (Inter Canyon Fire and North Fork Fire) have consolidated legally and are now known as the "Conifer Fire Protection District," which requires an amendment to the Agreement to recognize consolidating Parties' interests and responsibilities; and

WHEREAS, Section 6 of the Agreement sets forth the annual contribution methodology for Members, and the Parties desire to update the mechanism for determining each Party's contribution share, commencing January 1, 2027 and thereafter; and

WHEREAS, the Parties have further discussed additional assets desired to be jointly financed and included in the Addenda to the Agreement, to add the Evergreen Fire/Rescue Station 2 - Soda Creek – Mestaa'ehehe Mountain microwave maintenance contract and tower lease.

AMENDED AGREEMENT

NOW, THEREFORE, for good and valuable consideration, the receipt and adequacy of which is hereby acknowledged, the Parties agree as follows:

1. Amendment to Section 3, "Parties to this Agreement." A new Section 3.6., "Consolidation of Members," is added to the Agreement as follows:

3.6 Consolidation of Members. Without requiring additional amendment to the Agreement, and without following the requirements for adding a new Member pursuant to Sub-Section 3.2 or requiring the termination of Members which join together through consolidation pursuant to Sub-Section 3.3, the Parties

agree that when two Members are legally combined into one consolidated fire district, the legal successor entity shall assume the same rights and liabilities as the Member entities that existed prior to consolidation. Following consolidation, the successor entity shall constitute a single Member for all purposes of the Agreement, including voting under Sub-Section 3.4 (one vote) and the apportionment of the capital replacement fee under Sub-Section 6.2.b; the successor shall not be entitled to the votes or capital replacement fee allocations of both predecessor Members. By way of example but not limitation, the Parties expressly agree that following the legal consolidation of the Inter-Canyon Fire Protection District and North Fork Fire Protection District into the legal entity known as the "Conifer Fire Protection District," the Conifer Fire Protection District is the successor in interest and shall receive all benefits and incur all obligations required of its underlying Member organizations pursuant to the Agreement.

2. Amendment to Section 6, "Annual Contribution." Sub-Section 6.2.a. shall be deleted and replaced with revised Sub-Section 6.2.a. as follows:

6.2 Contribution Shares.

a. Commencing January 1, 2027 and continuing thereafter, the Parties' annual contributions to JCMARS shall be recalculated to include the addition of the Evergreen Fire/Rescue Station 2 - Soda Creek – Mestaa'ehehe Mountain microwave maintenance contract and tower lease. The Parties agree that annual contributions shall be based upon equipment at each tower site, without consideration and in place of any prior assessed valuation methodology. Commencing January 1, 2027, the allocation will be recalculated and will account for radio equipment, microwave equipment and tower sites, and Attachment A and Attachment B are hereby amended and attached hereto using the following methodology for annual Member contributions to JCMARS:

b. Radios equipment channels per Tower = 2 points for each channel. Microwave equipment per Tower = 1 point for each microwave hop beginning or terminating at the Tower.

c. Where two Members share a tower site (as of the effective date of this First Amendment, the Lookout Mountain site shared by Genesee Fire Protection District and Foothills Fire Protection District), the points for that site shall be divided equally between the sharing Members.

d. The member point total divided by the total points = the member share percentage of the following shared resource costs (collectively, the "Shared Resource Costs"): (i) the maintenance contract; (ii) the Evergreen Fire/Rescue

Station 2 - Soda Creek – Mestaa'ehehe Mountain microwave maintenance contract and tower lease; and (iii) the Fiber Back-Up contract to JeffCom.

e. Capital Replacement Fee. Notwithstanding Sub-Section 6.2.b, commencing January 1, 2027, the annual capital replacement fee shall be $12,000 for each Member, subject to adjustment by majority vote of the Members under Section 6.2. The point methodology in this Sub-Section 6.2.a applies to the Shared Resource Costs only and does not apply to the capital replacement fee.]

3. Other Provisions Unaffected. Except as expressly identified herein, all term, conditions, and provisions of the Agreement shall be and remain in full force and effect.

IN WITNESS WHEREOF, the Parties have caused this First Amendment to the Agreement to be executed as of the date first written above.

ELK CREEK FIRE PROTECTION DISTRICT

By: _____

Date: _____

Attest:

_____

EVERGREEN FIRE PROTECTION DISTRICT

By: _____

Date: _____

Attest:

_____

GENESEE FIRE PROTECTION DISTRICT

By: _____

Date: _____

Attest:

_____

INDIAN HILLS FIRE PROTECTION DISTRICT

By: _____

Date: _____

Attest:

_____

CONIFER FIRE PROTECTION DISTRICT

By: _____

Date: _____

Attest:

_____

FOOTHILLS FIRE PROTECTION DISTRICT

By: _____

Date: _____

Attest:

_____

AMENDED ATTACHMENT A:

2027 Allocation:

2027 Allocation by Member per the Annual Allocation Equation dated October 13, 2026, as finalized, showing each Member's points, percentage share of the Shared Resource Costs, and the $12,000 capital replacement fee.

Contributing District		Channels @ Tower Sites Total	Microwave @ Tower Sites Total	Tower Sites w/ radio channels and Microwave	Tower/Channel Pts	Tower/MW Pts	Total Pts.		Cost Est. w/ Capital	
									$56,389	Maintenance and fiber/Cambium cost
Evergreen Fire Protection District		4	6	Bear Mtn. 1 (2 channels), Bear Mtn. 2 (2 MW),Stn. 2 (3 MW), Mestaa'ehehe Mtn. (2 channels, 1 MW)	8	6	14	26.42%	$26,895.21	$14,895.21
Elk Creek Fire Protection District		2	1	Conifer Mtn. (2 channels, 2 MW)	4	2	6	11.32%	$18,383.66	$6,383.66
Conifer Fire Protection District		8	8	Station 4 (2 channels, 1 MW), Mt. Morrison (2 MW), Critchell (2 channels, 2 MW), Mtn. Chief (2 channels, 1 MW), Devils Head (2 channels, 1 MW), Hilldale Pines (1 MW)	16	8	24	45.28%	$37,534.64	$25,534.64
Indian Hills Fire Protection District			4	Mt. Lindo (4 MW)		4	4	7.55%	$16,255.77	$4,255.77
Foothills Fire Protection District		1	0.5	*Lookout Mtn. (2 channels, 1 MW shared)	2	0.5	2.5	4.72%	$14,659.86	$2,659.86
Genesee Fire Protection District		1	0.5	*Lookout Mtn. (2 channels, 1 MW shared)	2	0.5	2.5	4.72%	$14,659.86	$2,659.86
Total							53	100.00%	$128,389.00	$56,389.00

* Genesee and Foothills share the cost of the Lookout tower and equipment

Tower Sites with radio channels = 2 pt. per channel
Tower site w/ microwave = 1 pt per tower

Shared Resources	Costs		
Back Up Fiber connection to Jeffcom	$18,642		Lumen Contract
Cambium Microwave - EFR Station 2-Soda Creek-Metaa'ehehe (contract plus lease)	$21,547		Lease = $12900 Contract = $8647
IMCA Contract	$16,200		
	$56,389	cost by %	
Capital Annual Fee paid by each agency	$12,000	each	

AMENDED ATTACHMENT B:

Radios/Motorola Equipment

Hilldale Pines - JCMARS radios removed:

One TRAK8835 GPS w/DOCXO - Two MLC 8000 AGUs - Two GTR 8000 Base Radios - Two 48 VDC 18 AH Battery Strings - One JPS NXU2A RoIP Gateway.

JCMARS Radio Equipment Remaining:
One GGM 8000 Router, One HP2620- 24 Site Switch - Two RMP615 AC SPDs - One Outdoor Cabinet.

Mt Chief – Two GGM 8000 Routers - Two Aruba 2930F (JL253A) Site Switches - One TRAK 8835 GPS DOCXO - Two MLC 8000 AGUs - Two GTR 8000 Base Radios - Two 48 VDC 18 AH Battery Strings - One JPS NXU-2A RoIP Gateway - Two Transtector AC SPDs.

Critchell - Two GGM 8000 Routers - Two Aruba 2930F (JL253A) Site Switches - One TRAK 8835 GPS DOCXO - Two MLC 8000 AGUs - Two GTR 8000 Base Radios - Two 48 VDC 18 AH Battery Strings - Two Transtector AC SPDs.

Station 4 – (Includes Equipment from Hilldale Pines) Two GGM 8000 Routers - Two Aruba 2930F (JL253A) Site Switches - One TRAK 8835 GPS DOCXO - Two MLC 8000 AGUs, Two GTR 8000 Base Radios - Two 48 VDC 18 AH Battery Strings - Two Transtector AC SPDs.

Microwaves/KNS Equipment

Mt Lindo – Two Cisco Catalyst 9200 Stackable Switches with LACP - Four Ceragon IP-20S 1 + 1 HSB Radios - Two 3-foot Dishes - Newmar Sentinel 48 VDC with Two 600 Watt Rectifiers and Two 12 VDC 75 Ah Battery.

Critchell – Two Cisco Catalyst 9200 Stackable Switches with LACP - Four Ceragon IP-20S 1 + 1 HSB Radios - Two 3-foot Dishes - Newmar Sentinel 48 VDC with Two 600 Watt Rectifiers and Two 12 VDC 75 Ah Battery.

Mt Morrison – Two Cisco Catalyst 9200 Stackable Switches with LACP - Four Ceragon IP-20S 1 + 1 HSB Radios - Two 3-foot Dishes - Newmar Sentinel 48 VDC with Two 600 Watt Rectifiers and Two 12 VDC 75 Ah Battery.

Station 4 – Two Cisco Catalyst 9200 Stackable Switches with LACP - Two Ceragon IP-20S 1 + 1 HSB Radios - One 3-foot Dish - Newmar Sentinel 48 VDC with Two 600 Watt Rectifiers and Two 12 VDC 75 Ah Battery.

Mt Chief – Two Cisco Catalyst 9200 Stackable Switches with LACP - Two Ceragon IP-20S 1 + 1 HSB Radios, One 3-foot Dish - Newmar Sentinel 48 VDC with Two 600 Watt Rectifiers and Two 12 VDC 75 Ah Battery.

Combiners/Duplexers

Critchell – One Transmit Combiner/Receiver Multicoupler Comprod Model# 21US5323-R1

Hilldale Pines – Removed One Transmit Combiner/Receiver Multicoupler Comprod Model# 17US4134

Station 4 – (Relocated from Hilldale Pines) One Transmit Combiner/Receiver Multicoupler Comprod Model# 17US4134-R1 (modified)

Mt Chief – One Transmit Combiner/Receiver Multicoupler Comprod Model# 21US5323-R1

VHF Antenna

Critchell – One 876F-70-SMD-1/2 Same Mast Dual Array Side Mount

Station 4 – One 876F-70-SMD-1/2 Same Mast Dual Array Side Mount

Mt Chief – One 876F-70-SMD-1/2 Same Mast Dual Array Side Mount

Miscellaneous Parts

Critchell – Two Relay Racks/w ground bus bar - Xtreme Power P80-2000 UPS with P90-BP48 Battery Pack.

Mt. Morrison – One Relay Rack/w ground bus bar - Xtreme Power P80-2000 UPS with P90-BP48 Battery Pack.

Station 4 – Two Relay Racks/w ground bus bar - Xtreme Power P80-2000 UPS with P90-BP48 Battery Pack.

Mt. Chief – Two Relay Racks/w ground bus bar - Xtreme Power P80-2000 UPS with P90-BP48 Battery Pack.