



SUMMIT FIRE & EMS

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Board of Directors

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2026
ANNUAL BUDGET

Date Submitted: October 15, 2025

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SUMMIT FIRE & EMS FIRE PROTECTION DISTRICT

2026 ANNUAL BUDGET

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2026 SUMMIT FIRE & EMS FIRE PROTECTION DISTRICT ANNUAL BUDGET MESSAGE

To: Board of Directors, Property Owners and Residents

The following summarizes the **2026 Annual Budget** for the Summit Fire & EMS Fire Protection District (**Fire District**). As property owners and residents of the Fire District, your input is invaluable. You are the stakeholders to whom the Board and staff are accountable.

About Summit Fire & EMS

Since 1998, the sole purpose of the Fire District, including the districts that came before, has been to protect our community through emergency response and prevention services.

The Fire District provides fire suppression, rescue, extrication, hazardous materials, wildland firefighting, and emergency medical services from five stations residing in Dillon, Keystone, Copper Mountain, Frisco and Silverthorne, CO, plus two auxiliary stations. Our newest fire station, located in the Town of Silverthorne, was completed in spring 2025.

The Fire District's administrative offices are located in Frisco, CO. The Fire District serves approximately 25,500 full-time residents, and a seasonal population of more than 100,000. Governance is provided by a five-member elected Board, each serving four-year terms.

Budget Overview

The 2026 Budget is prepared using the accrual method of accounting and includes three primary funds:

- 1. General Fund:** This fund covers day-to-day operations such as structural and wildland fire suppression operations, emergency medical services, fire prevention, personnel staffing, training and support, hazardous-materials response, apparatus and vehicle maintenance, stations and ground maintenance, 911 dispatch and communications services, administration and information technology support services.
- 2. Capital Expenditure Fund:** This fund is used for large purchases and improvements such as buildings, vehicles, and major equipment.
- 3. Snake River Fleet Services Fund:** This fund accounts for the maintenance and repair of the Fire District's vehicles and apparatus and provides fleet services to neighboring departments.

Key Budget Highlights for 2026

- 1. Property Tax Revenue** – Total projected property tax revenue of \$26,920,239 is an increase of 20% over 2025, or 12.5% when adjusted for backfill rebates returned to the public in 2024.



Property values increased by 13% in the 2026 Summit County reassessment cycle, along with growth in Tax Incremental Funding (TIF) areas in the Towns of Silverthorne and Dillon.

- 2. Staffing, Compensation and Benefits** - The budget includes funding for 115 Employees (110 full-time and 5 part-time). It includes 88-line level first responders and 27 administrative and command executive staff. The line level first responders are primarily assigned to five fire stations staffed 24/7 located in Dillon, Silverthorne, Frisco, Keystone, and Copper Mountain. The 2026 budget includes a 3% increase in wages for our shift personnel and our administrative and civilian staff. The Fire District continues to pay 90% of the employee health insurance premiums, with an 8% increase in overall costs in 2026. The pension contributions from the Fire District for commissioned members is increasing due to the Fire and Police Pension Association of Colorado approved state legislation. This bill increases the employer contributions in both the Statewide Death & Disability Plan (0.02 percent annually) as well as the Statewide Defined Benefit Plans (0.50 percent annually). The Fire District is increasing the contribution into the non-commissioned retirement accounts by .50 percent in 2026 to 11%.
- 3. Capital Expenditures.** The total planned capital spending for 2026 is \$7,527,000. The capital expenditures are dedicated to \$4,500,000 for a Fleet's expansion at Station 11, \$1,100,000 for two new ambulances and one staff vehicle, \$753,000 for new SCBA and extrication tools, \$451,000 for dual band radio replacements, \$160,000 for Zoll and Pram purchases, and \$527,000 for improvements to our stations and grounds. To fund these projects, \$7,327,000 will be transferred from the General Fund to the Capital Fund leaving an estimated \$5,000,000 carryover for 2027 projects.
- 4. Operating Reserves** – By the end of 2026, the Fire District expects to maintain approximately \$25 million in total reserves, of which \$24 million is unencumbered. This represents approximately 10.8 months (90%) of annual operating expenditures, exceeding best practice standards for financial stability as well as the required reserve balance in the Fire District's financial policy.

General Fund Summary

Revenues for 2026 reflect a 19.8% increase from 2025 primarily due to the increase in property tax revenue. Expenditures reflect a 6.5% increase from 2025 primarily due to increased personnel and benefit costs. The total revenues projected for 2026 will exceed the total expenditures by \$2 million. This surplus will help pay for future capital expenditures.

Tax Increment Financing (TIF) Impact

TIF areas in the Town of Silverthorne and the Town of Dillon reduce the Fire District's taxable assessed valuation by \$66,686,260, resulting in an estimated \$855,901 loss in revenue for 2026.



Compliance with State Legislation

The Fire District's property tax revenue is limited to \$26,859,344, based on a 14.56 mill levy. State of Colorado legislation HB24B-1001, restricts revenue growth to 5.25% over 2024 (or 10.5% over two years), resulting in \$365,466 of foregone revenue.

Additional mill levies include the abatement levy of 0.03 mills or \$60,895. The total mills the Fire District will certify is 14.59 mills.

Past voter-approved measures continue to play a crucial role for the Fire District. The approval of a ballot question in 2001 resulted in the Fire District continuing to be exempt from the 5.5% property tax revenue limitation calculation and from the TABOR excess revenue calculation.

The approval of a TABOR initiative in 2018, prior to the statewide election in 2021, repealed the Gallagher amendment which resulted in the Fire District being authorized to increase its mill levy to recover revenue that would otherwise be lost as the result of the residential assessment rate being lowered below 7.2% and all other property assessed at 29% in any year. Lastly, the Fire District was successful in the November 2021 election increasing the Fire District's mill levy by 4.000 mills, from 9.000 to 13.000.

Summary

The Fire District's 2026 Budget reflects our continued commitment to responsible financial management, long-term planning, and the safety of our residents and visitors. The Fire District remains focused on maintaining strong service delivery, investing in our people, and planning for the future needs of our growing mountain community.

Upon request, a complete copy of the 2026 Annual Budget is available for review at the Fire District's Administration Offices located at 0035 County Shops Road, Frisco, CO.

Sincerely,

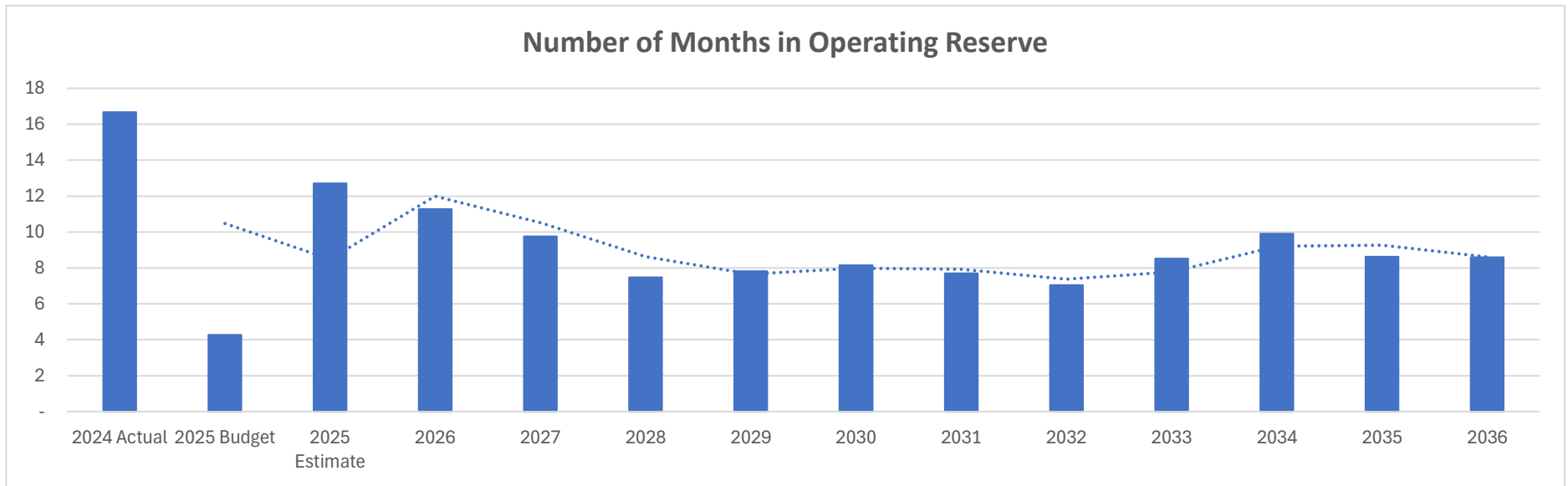
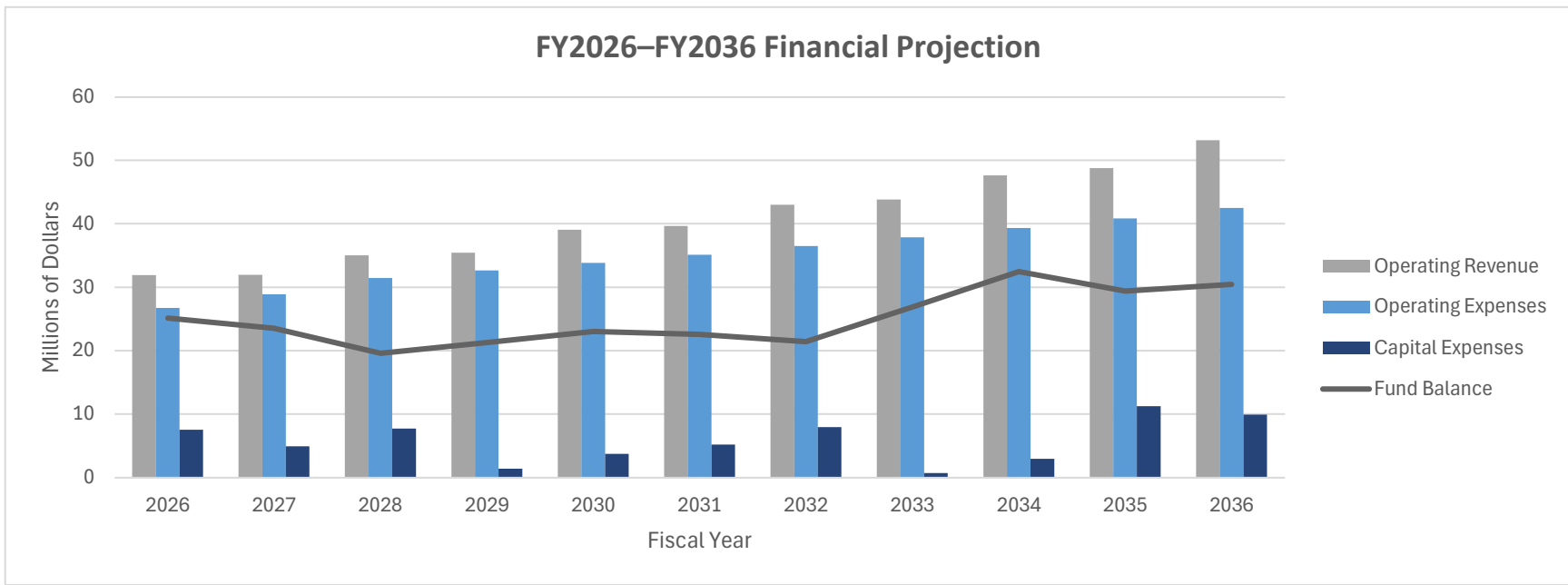
SUMMIT FIRE & EMS FIRE PROTECTION DISTRICT

Signed by:

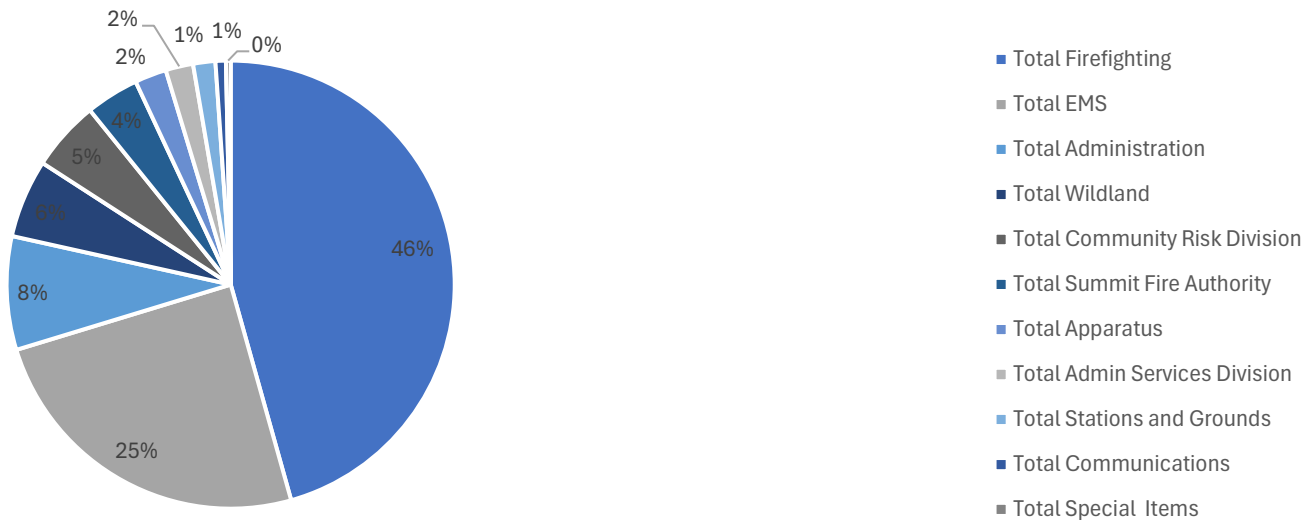
Brian Schenking

0F0E21E144224F6
Brian Schenking

Interim Fire Chief



2026 Budget % of Expenses by Department



2026 Budget Property Tax Receipt v Other Revenue



**SUMMIT FIRE EMS
2026 BUDGET PLAN SUMMARY**

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change Budget 26/25	% Change Budget 26 /Est 25
Revenue							
1 Tax Receipts	17,227,580	26,687,991	22,421,952	22,421,952	26,920,239	20.1%	20.1%
2 Specific Ownership Tax	891,158	1,040,041	861,856	897,634	861,856	0.0%	-4.0%
3 Interest on Tax Receipts	27,458	37,162	26,700	32,733	26,700	0.0%	-18.4%
4 Inspection/Plan Review Fees	832,077	730,623	726,500	1,036,698	750,000	3.2%	-27.7%
5 Inspection Fees-WL D Space	22,500	17,850	15,600	17,850	23,100	48.1%	29.4%
6 Grants-CRD	-	-	-	10,883	-	0.0%	-100.0%
7 Grants-Firefighting	16,470	14,630	-	25,195	-	0.0%	-100.0%
8 Grants-EMS	221,647	-	-	5,000	-	0.0%	-100.0%
9 Grants-ADMIN	7,100	2,854	-	2,622	-	0.0%	-100.0%
10 Grants-Wildland	-	137,531	137,531	137,531	137,531	0.0%	0.0%
11 Fleet Services Reimbursement	6,000	6,000	6,000	6,000	6,000	0.0%	0.0%
12 Contract - Lower Blue FPD	20,000	20,000	20,000	20,000	20,000	0.0%	0.0%
13 Flight For Life Transports	191	4,113	-	5,019	-	0.0%	-100.0%
14 Interest Income	1,548,389	1,967,415	1,444,519	1,507,852	1,636,121	13.3%	8.5%
15 Lease Revenue	27,145	29,139	31,303	31,303	33,546	7.2%	7.2%
16 Rental Income	20,460	22,080	25,392	25,392	29,201	15.0%	15.0%
17 Out of District Response	15,154	4,922	20,000	7,770	6,531	-67.3%	-15.9%
18 State/Federal Wildland	475,402	634,175	241,562	347,764	251,410	4.1%	-27.7%
19 Sale of Assets	24,920	19,500	37,000	83,257	-	-100.0%	-100.0%
20 Misc Income	14,789	24,326	7,000	20,133	10,690	52.7%	-46.9%
21 Benevolence Fund Contributions	2,105	4,830	500	550	500	0.0%	-9.1%
22 AMB 1A Prop Tax Funds	-	-	-	-	-	0.0%	n/a
23 AMB Billable Fees	3,171,514	3,027,691	2,281,800	3,580,628	3,278,236	43.7%	-8.4%
24 Total AMB Write Offs	(1,261,311)	(1,425,364)	(1,483,842)	(1,897,912)	(2,072,146)	39.6%	9.2%
Total Operating Revenue	23,310,747	33,007,508	26,821,373	28,325,855	31,919,516	19.0%	12.7%
25 Impact Fees	-	-	-	-	200,000	0.0%	n/a
Total Revenue	23,310,747	33,007,508	26,821,373	28,325,855	32,119,516	19.8%	13.4%

**SUMMIT FIRE EMS
2026 BUDGET PLAN SUMMARY**

	2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change Budget 26/25	% Change Budget 26 /Est 25
Expenditures							
25 Total Firefighting	7,701,251	9,766,643	11,309,863	11,851,378	12,192,985	7.8%	2.9%
26 Total Apparatus	397,472	405,470	554,352	626,504	607,332	9.6%	-3.1%
27 Total Communications	124,702	130,163	252,944	252,944	201,309	-20.4%	-20.4%
28 Total Wildland	681,077	996,534	1,396,543	1,417,395	1,511,312	8.2%	6.6%
29 Total Summit Fire Authority	384,685	654,802	895,375	895,375	1,028,616	14.9%	14.9%
30 Total EMS	4,793,459	5,917,266	6,253,296	6,363,349	6,581,178	5.2%	3.4%
31 Total Community Risk Division	702,455	1,063,717	1,395,780	1,332,784	1,352,681	-3.1%	1.5%
32 Total Admin Services Division	346,312	371,950	513,360	470,922	531,396	3.5%	12.8%
33 Total Stations and Grounds	193,103	216,641	404,645	400,264	427,324	5.6%	6.8%
34 Total Administration	1,417,332	1,741,587	2,030,285	1,993,710	2,190,939	7.9%	9.9%
35 Total Special Items	92,582	91,082	91,582	97,882	92,582	1.1%	-5.4%
Total Expenditures	16,834,430	21,355,855	25,098,025	25,702,507	26,717,654	6.5%	3.9%
36 Total Capital Expenditures	1,665,852	8,932,327	16,980,268	5,055,310	7,527,000	-55.7%	48.9%
Change in Fund Balance	4,810,464	2,719,326	(15,256,920)	(2,431,962)	(2,125,138)	-86.1%	-12.6%
Beginning General Fund Balance	21,105,963	25,916,427	24,569,492	29,674,004	27,242,042	10.9%	-8.2%
37 General Fund 10	5,723,157	10,607,584	889,799	1,655,972	4,209,933	373.1%	154.2%
38 Emergency Reserve	699,331	990,225	804,641	849,776	957,585	19.0%	12.7%
39 Restricted	28,908	34,344	28,908	34,344	34,344	18.8%	0.0%
40 Transfer to Capital	(1,640,933)	(7,874,576)	(17,280,268)	(4,972,053)	(7,327,000)	-57.6%	47.4%
Ending General Fund Balance	25,916,427	29,674,004	9,012,572	27,242,042	25,116,905	178.7%	-7.8%
Beginning Capital Fund Balance	6,038,251	6,038,251	5,000,000	5,000,000	5,000,000	0.0%	0.0%
41 Sale of Assets			-	83,257	-	n/a	-100.0%
42 Impact Fees			-	-	200,000	n/a	n/a
43 CY Capital	(1,665,852)	(8,932,327)	(17,280,268)	(5,055,310)	(7,527,000)	-56.4%	48.9%
44 Transfer From General Fund	1,640,933	7,874,576	17,280,268	4,972,053	7,327,000	-57.6%	47.4%
Ending Capital Fund Balance	6,038,251	5,000,000	5,000,000	5,000,000	5,000,000	0.0%	0.0%
45 Reserve % of Total Expenditures					90%		
46 Salary/Benefits/Pension Total	13,378,512	16,705,778	19,468,003	19,851,961	20,504,975	1,036,972	653,014
47 Salary/Benefits/Pen % of Optg Exp	79.5%	78.2%	77.6%	77.2%	76.7%	-0.8%	-0.5%

SUMMIT FIRE EMS-2026 BUDGET PLAN

		2023 Actual	2024 Actual	2025 Budget	2025 Estimate	YTD SFEFPD	2026 Budget	% Change Budget 26/25	% Change Budget 26 /Est 25	
Revenue										
Tax Revenue										
1	Tax Receipts	10-31-1000	17,227,580	26,687,991	22,421,952	22,421,952	22,331,833	26,920,239	20.1%	20.1%
2	Specific Ownership Tax	10-31-2000	891,158	1,040,041	861,856	897,634	728,478	861,856	0.0%	-4.0%
3	Interest on Tax Receipts	10-31-3000	27,458	37,162	26,700	32,733	27,787	26,700	0.0%	-18.4%
Total Tax Revenue			18,146,196	27,765,194	23,310,508	23,352,319	23,088,098	27,808,795	19.3%	19.1%
Permits										
4	Inspection/Plan Review Fees	10-32-1000	832,077	730,623	726,500	1,036,698	997,292	750,000	3.2%	-27.7%
5	Inspection Fees-WL D Space	10-32-2000	22,500	17,850	15,600	17,850	16,650	23,100	48.1%	29.4%
Total Permits			854,577	748,473	742,100	1,054,548	1,013,942	773,100	4.2%	-26.7%
Grants										
6	Grants-CRD	10-33-1000	-	-	-	10,883	10,883	-	n/a	-100.0%
7	Grants-Firefighting	10-33-2000	16,470	14,630	-	25,195	25,195	-	n/a	-100.0%
8	Grants-EMS	10-33-3000	221,647	-	-	5,000	-	-	n/a	-100.0%
9	Grants-ADMIN	10-33-4000	7,100	2,854	-	2,622	2,622	-	n/a	-100.0%
10	Grants-Wildland	10-33-5000	-	137,531	137,531	137,531	137,531	137,531	0.0%	0.0%
Total Grants			245,217	155,015	137,531	181,230	176,230	137,531	0.0%	-24.1%
Contracts										
11	Fleet Admin Revenue	10-34-1000	6,000	6,000	6,000	6,000	5,000	6,000	0.0%	0.0%
12	Contract - Lower Blue FPD	10-34-4000	20,000	20,000	20,000	20,000	15,000	20,000	0.0%	0.0%
13	Contract - FFL TRANSPORTS	10-34-6000	191	4,113	-	5,019	5,019	-	n/a	-100.0%
Total Contracts			26,191	30,113	26,000	31,019	25,019	26,000	0.0%	-16.2%
Other Income										
14	Interest Income	10-35-1000	1,548,389	1,967,415	1,444,519	1,507,852	1,298,850	1,636,121	13.3%	8.5%
15	Lease Revenue	10-35-1500	27,145	29,139	31,303	31,303	25,912	33,546	7.2%	7.2%
16	Rental Income	10-35-2000	20,460	22,080	25,392	25,392	25,392	29,201	15.0%	15.0%
17	Out of District Response	10-35-3000	15,154	4,922	20,000	7,770	6,478	6,531	-67.3%	-15.9%
18	State/Federal Wildland	10-35-4000	475,402	634,175	241,562	347,764	251,852	251,410	4.1%	-27.7%
19	Sale of Assets	10-35-6000	24,920	19,500	37,000	83,257	83,257	-	-100.0%	-100.0%
20	Misc Income	10-35-9000	14,789	24,326	7,000	20,133	18,966	10,690	52.7%	-46.9%
Total Other Income			2,126,257	2,701,556	1,806,776	2,023,472	1,710,708	1,967,500	8.9%	-2.8%

SUMMIT FIRE EMS-2026 BUDGET PLAN

		2023 Actual	2024 Actual	2025 Budget	2025 Estimate	YTD SFEFPD	2026 Budget	% Change Budget 26/25	% Change Budget 26 /Est 25	
Special Items										
21	Benevolence Fund Contributions	10-36-1000	2,105	4,830	500	550	550	500	0.0%	-9.1%
Total Special Items			2,105	4,830	500	550	550	500	0.0%	-9.1%
EMS-Ambulance Revenue										
22	AMB 1A Prop Tax Funds	10-37-0500	-	-	-	-	-	-	n/a	n/a
23	AMB Billable Fees	10-37-1000	3,171,514	3,027,691	2,281,800	3,580,628	3,024,059	3,278,236	43.7%	-8.4%
24	AMB Mandated Adjustments	10-37-2000	(1,006,728)	(929,703)	(951,557)	(1,109,995)	(995,583)	(1,130,980)	18.9%	1.9%
25	AMB Uncompensated	10-37-2002	(63,033)	(250,073)	17,751	(644,513)	(538,130)	(611,728)	-3546.2%	-5.1%
26	AMB Other Write Off's	10-37-2003	(229,490)	(171,621)	(223,258)	(18,798)	(20,673)	(17,046)	-92.4%	-9.3%
27	AMB Local Discounts	10-37-3000	(12,618)	-	-	-	-	-	n/a	n/a
28	AMB Resident W/O's	10-37-3001	(177,170)	(299,120)	(326,779)	(322,257)	(320,609)	(312,392)	-4.4%	-3.1%
29	AMB Medicaid Reimbursement	10-37-7000	227,727	225,153	-	197,651	197,651	-	n/a	-100.0%
30	AMB RWB Fees	10-37-8000	-	-	-	-	-	-	n/a	n/a
Total EMS-Ambulance Revenue			1,910,203	1,602,327	797,957	1,682,717	1,346,715	1,206,090	51.1%	-28.3%
Total Operating Revenue			23,310,747	33,007,508	26,821,373	28,325,855	27,361,262	31,919,516	19.0%	12.7%
Impact Fees										
31	Impact Fees	10-38-1000	-	-	-	-	-	200,000	n/a	n/a
Total Impact Fees			-	-	-	-	-	200,000	n/a	n/a
Total Revenue			23,310,747	33,007,508	26,821,373	28,325,855	27,361,262	32,119,516	19.8%	13.4%

SUMMIT FIRE EMS-2026 BUDGET PLAN

		2023 Actual	2024 Actual	2025 Budget	2025 Estimate	YTD SFEFPD	2026 Budget	% Change Budget 26/25	% Change Budget 26 /Est 25	
Firefighting										
32	FF Salaries & Wages	10-40-5001	4,993,107	6,304,973	7,334,470	7,258,136	5,863,461	7,649,101	4.3%	5.4%
33	FF Overtime	10-40-5011	440,141	705,413	718,538	1,198,717	962,684	950,869	32.3%	-20.7%
34	FF Current Leave Benefits	10-40-5020	7,776	41,203	14,395	45,856	33,510	19,000	32.0%	-58.6%
35	FF Medicare	10-40-5050	75,796	98,659	114,649	123,289	99,792	122,045	6.5%	-1.0%
36	FF Pension	10-40-5060	509,064	673,985	830,912	847,131	676,393	908,479	9.3%	7.2%
37	FF FPPA D&D	10-40-5065	162,653	217,507	267,808	271,996	220,530	294,945	10.1%	8.4%
38	FF Health/Life Insurance	10-40-5070	1,034,964	930,158	1,212,408	1,212,408	924,693	1,310,627	8.1%	8.1%
39	FF Disability/Life Ins	10-40-5075	28,759	73,535	81,565	83,034	62,643	78,193	-4.1%	-5.8%
40	FF Work Comp/Heart Circ Ben	10-40-5080	215,099	205,503	289,844	290,000	265,427	317,202	9.4%	9.4%
41	FF Uniforms	10-40-5085	33,341	49,780	41,750	73,736	68,324	35,535	-14.9%	-51.8%
42	FF Supplies	10-40-5107	32,244	48,329	65,800	65,800	59,235	80,800	22.8%	22.8%
43	FF Equipment Repair & Replacement	10-40-5108	9,168	25,155	55,000	55,000	9,298	78,700	43.1%	43.1%
44	FF Dues & Subscriptions	10-40-5109	167	195	2,400	2,400	36	2,400	0.0%	0.0%
45	FF-Conferences, Certification & Training	10-40-5111	30,415	52,870	54,300	59,536	40,036	65,025	19.8%	9.2%
46	FF Physicals/Drug Tests	10-40-5116	4,941	32,353	27,000	30,644	21,741	61,880	129.2%	101.9%
47	FF PPE	10-40-5117	48,774	201,857	75,024	109,693	109,438	79,924	6.5%	-27.1%
48	FF H.S.A.	10-40-5153	74,842	105,166	124,000	124,000	69,996	127,260	2.6%	2.6%
49	FF Storeroom	10-40-5801	-	-	-	-	-	11,000	n/a	n/a
	Total Firefighting		7,701,251	9,766,643	11,309,863	11,851,378	9,487,239	12,192,985	7.8%	2.9%
Apparatus										
50	Vehicle Repair	10-43-5118	167,336	145,171	143,321	215,473	180,322	200,872	40.2%	-6.8%
51	Fuel	10-43-5119	59,013	73,545	92,978	92,978	42,750	70,103	-24.6%	-24.6%
52	SR FLEET-Assessment	10-43-5120	158,524	174,603	305,903	305,903	305,903	336,357	10.0%	10.0%
53	Apparatus Station Expense	10-43-5121	12,600	12,150	12,150	12,150	8,400	-	-100.0%	-100.0%
	Total Apparatus		397,472	405,470	554,352	626,504	537,375	607,332	9.6%	-3.1%
Communications										
54	Comm Supplies	10-45-5107	2,754	3,693	15,250	15,250	13,297	6,865	-55.0%	-55.0%
55	Comm Equipment Repair	10-45-5108	2,943	1,985	4,000	4,000	1,749	4,000	0.0%	0.0%
56	Comm Telephone	10-45-5110	17,325	18,618	21,690	21,690	15,360	22,170	2.2%	2.2%
57	Comm Assessment	10-45-5120	163,100	169,978	336,589	336,589	313,740	267,427	-20.5%	-20.5%
58	EMS SFE COMM ALLOC EXPS	10-45-5290	(61,420)	(64,110)	(124,585)	(124,585)	(113,568)	(99,152)	-20.4%	-20.4%
	Total Communications		124,702	130,163	252,944	252,944	230,578	201,309	-20.4%	-20.4%

		2023 Actual	2024 Actual	2025 Budget	2025 Estimate	YTD SFEFPD	2026 Budget	% Change Budget 26/25	% Change Budget 26 /Est 25	
Wildland										
59	Wildland Salaries & Wages	10-47-5001	285,142	390,615	680,374	581,891	443,056	743,595	9.3%	27.8%
60	Wildland Overtime	10-47-5011	11,883	18,478	27,556	23,260	18,772	28,050	1.8%	20.6%
61	Wildland Deployment Overtime	10-47-5012	182,390	281,782	201,562	347,764	277,098	201,410	-0.1%	-42.1%
62	Wildland Current Leave Benefit	10-47-5020	-	-	-	4,058	4,058	4,000	n/a	-1.4%
63	Wildland Medicare	10-47-5050	6,675	9,593	13,188	13,876	11,376	14,167	7.4%	2.1%
64	Wildland Pension	10-47-5060	29,712	45,272	101,698	70,668	53,486	91,566	-10.0%	29.6%
65	Wildland FPPA D&D	10-47-5065	8,286	13,852	25,854	25,854	15,230	29,744	15.0%	15.0%
66	Wildland Health/Life Insurance	10-47-5070	60,147	86,019	162,467	162,467	92,346	189,769	16.8%	16.8%
67	Wildland Disability/Life Ins	10-47-5075	1,428	3,565	6,396	6,396	3,989	6,865	7.3%	7.3%
68	Wildland Work Comp/Heart Circ Ben	10-47-5080	6,936	10,062	25,578	25,578	23,404	32,010	25.1%	25.1%
69	Wildland Uniforms	10-47-5085	3,613	3,415	3,600	4,360	3,460	7,650	112.5%	75.5%
70	Wildland Supplies	10-47-5107	13,625	30,147	40,000	40,000	37,145	20,000	-50.0%	-50.0%
71	Wildland Equipment Repair	10-47-5108	4,885	14,402	10,000	11,000	10,593	12,500	25.0%	13.6%
72	Wildland Cell/Data	10-47-5110	3,360	4,031	7,620	9,521	6,223	8,940	17.3%	-6.1%
73	Wildland Conferences and Credentials	10-47-5111	5,940	9,656	20,000	20,000	8,699	26,345	31.7%	31.7%
74	Wildland Deployment Expenses	10-47-5114	40,207	46,131	40,000	40,000	15,291	50,000	25.0%	25.0%
75	Wildland PPE	10-47-5117	9,560	20,674	20,000	20,000	17,162	25,100	25.5%	25.5%
76	Wildland Software	10-47-5138	893	1,158	2,250	2,250	1,616	6,350	182.2%	182.2%
77	Wildland H.S.A	10-47-5153	6,396	7,683	8,400	8,451	6,895	13,250	57.7%	56.8%
	Total Wildland		681,077	996,534	1,396,543	1,417,395	1,049,897	1,511,312	8.2%	6.6%
Summit Fire Authority										
78	SFA Assessment	10-48-5120	367,888	638,280	871,385	871,385	653,397	996,873	14.4%	14.4%
79	HazMat Assessment	10-48-5121	16,797	16,522	23,990	23,990	23,985	31,743	32.3%	32.3%
80	HCTC Capital Assessment	10-48-5122	-	-	-	-	-	-	n/a	n/a
	Total Summit Fire Authority		384,685	654,802	895,375	895,375	677,382	1,028,616	14.9%	14.9%

SUMMIT FIRE EMS-2026 BUDGET PLAN

		2023 Actual	2024 Actual	2025 Budget	2025 Estimate	YTD SFEFPD	2026 Budget	% Change Budget 26/25	% Change Budget 26 /Est 25	
EMS										
81	EMS-Salaries & Wages	10-49-5001	1,279,707	1,320,769	1,411,776	1,303,489	1,059,024	1,520,540	7.7%	16.7%
82	EMS-FF Salaries & Wages	10-49-5002	1,391,906	1,883,631	1,786,281	1,831,209	1,458,068	1,845,767	3.3%	0.8%
83	EMS-Overtime	10-49-5011	92,653	80,420	74,462	165,406	132,195	120,134	61.3%	-27.4%
84	EMS-Current Leave Benefits	10-49-5020	9,209	4,958	12,891	12,891	-	4,000	-69.0%	-69.0%
85	EMS-Medicare	10-49-5050	39,647	47,523	49,967	48,038	38,367	53,542	7.2%	11.5%
86	EMS-Pension	10-49-5060	269,834	338,964	367,600	343,808	291,808	402,998	9.6%	17.2%
87	EMS-FPPA D&D	10-49-5065	56,119	73,351	73,089	75,071	60,578	79,480	8.7%	5.9%
88	EMS-Health/Life Insurance	10-49-5070	262,144	441,363	353,790	461,663	364,043	375,140	6.0%	-18.7%
89	EMS-Disability/Life Ins	10-49-5075	10,848	16,071	17,904	17,904	9,326	12,758	-28.7%	-28.7%
90	EMS-Work Comp/Heart Circ Ben	10-49-5080	22,718	28,607	35,135	35,135	29,957	41,791	18.9%	18.9%
91	EMS-Uniforms	10-49-5085	9,168	1,855	4,700	4,715	3,540	4,890	4.0%	3.7%
92	EMS-Office Supplies	10-49-5107	9,746	9,696	6,771	8,802	8,444	4,990	-26.3%	-43.3%
93	EMS-EQUIP REPAIR	10-49-5108	14,309	9,119	28,000	28,000	4,884	33,000	17.9%	17.9%
94	EMS-Dues & Subscriptions	10-49-5109	5,155	6,852	8,735	8,735	5,280	13,035	49.2%	49.2%
95	EMS-TELEPHONE/CELLS.DESK	10-49-5110	10,031	9,936	9,847	11,352	8,573	11,400	15.8%	0.4%
96	EMS-Conferences and Credentials	10-49-5111	15,932	22,694	20,000	20,000	7,745	22,490	12.5%	12.5%
97	EMS-External EMS Contract	10-49-5112	2,604	29,636	32,394	32,394	22,973	26,764	-17.4%	-17.4%
98	EMS-Paramedic School	10-49-5113	-	25,343	47,000	47,000	38,547	13,000	-72.3%	-72.3%
99	EMS-MEDICAL SUPPLIES	10-49-5117	94,438	154,820	120,000	120,000	84,429	122,348	2.0%	2.0%
100	EMS-FLEET FIRST-VEH REP	10-49-5118	69,487	76,800	80,278	84,100	67,315	84,000	4.6%	-0.1%
101	EMS-FUEL	10-49-5119	37,580	21,538	38,704	38,704	30,523	38,704	0.0%	0.0%
102	EMS-IT Equipment/Maint	10-49-5138	30,338	15,791	27,387	27,387	16,770	7,958	-70.9%	-70.9%
103	EMS-H.S.A.	10-49-5153	28,856	34,519	21,050	27,648	24,721	19,450	-7.6%	-29.7%
104	EMS-BANK FEES	10-49-5156	9,178	8,945	11,279	11,279	7,302	11,279	0.0%	0.0%
105	EMS-Consulting Services	10-49-5204	-	54,904	31,120	61,157	60,429	73,924	137.5%	20.9%
106	EMS-SFE ALLOC EXPS	10-49-5290	1,021,853	1,199,162	1,583,137	1,537,462	1,258,870	1,637,797	3.5%	6.5%
Total EMS			4,793,459	5,917,266	6,253,296	6,363,349	5,093,712	6,581,178	5.2%	3.4%

		2023 Actual	2024 Actual	2025 Budget	2025 Estimate	YTD SFEPD	2026 Budget	% Change Budget 26/25	% Change Budget 26 /Est 25
Community Risk Division									
107	CRD Salaries & Wages	501,890	772,191	971,277	924,340	711,831	943,828	-2.8%	2.1%
108	CRD Overtime	6,193	13,831	16,290	8,935	6,982	15,194	-6.7%	70.1%
109	CRD Current Leave Benefits	2,119	3,232	35,527	39,710	39,710	5,000	-85.9%	-87.4%
110	CRD Medicare	7,037	11,175	16,163	13,532	11,151	13,978	-13.5%	3.3%
111	CRD Pension	51,737	82,375	111,576	106,388	82,132	113,296	1.5%	6.5%
112	CRD FPPA D&D	(5,347)	0	-	-	-	-	n/a	n/a
113	CRD Health/Life Insurance	67,932	91,701	131,097	119,710	94,250	149,017	13.7%	24.5%
114	CRD Disability/Life Ins	3,543	8,563	10,407	10,902	8,300	11,272	8.3%	3.4%
115	CRD Work Comp/Heart Circ Ben	3,729	10,083	7,228	7,228	5,244	2,829	-60.9%	-60.9%
116	CRD Uniforms	3,161	3,994	5,300	8,610	7,487	5,650	6.6%	-34.4%
117	CRD Supplies	3,526	18,438	34,850	34,850	30,230	10,800	-69.0%	-69.0%
118	CRD Dues & Subscriptions	1,802	2,507	4,040	4,040	1,441	4,825	19.4%	19.4%
119	CRD Conferences and Credentials	15,958	23,900	30,525	30,525	15,736	41,310	35.3%	35.3%
120	CRD Public Education	1,840	3,807	3,500	6,012	3,739	12,500	257.1%	107.9%
121	CRD Fire Investigation Expense	9,901	10,069	7,100	7,100	5,505	8,100	14.1%	14.1%
122	CRD H.S.A.	5,600	7,850	10,900	10,900	5,550	10,500	-3.7%	-3.7%
123	CRD Contractual Services	21,834	-	-	-	-	4,580	n/a	n/a
Total Community Risk Division		702,455	1,063,717	1,395,780	1,332,784	1,029,290	1,352,681	-3.1%	1.5%

		2023 Actual	2024 Actual	2025 Budget	2025 Estimate	YTD SFEPD	2026 Budget	% Change Budget 26/25	% Change Budget 26 /Est 25
Admin Services Division									
124 AS Salaries & Wages	10-60-5001	181,872	177,885	263,452	207,241	167,075	187,153	-29.0%	-9.7%
125 AS Current Leave Benefits	10-60-5020	22,970	-	-	-	-	-	n/a	n/a
126 AS Medicare	10-60-5050	2,920	2,530	3,820	3,005	2,462	2,714	-29.0%	-9.7%
127 AS Pension	10-60-5060	18,334	17,641	30,192	23,833	15,557	22,458	-25.6%	-5.8%
128 AS FPPA D&D	10-60-5065	5,128	6,351	6,905	7,461	5,842	7,486	8.4%	0.3%
129 AS Health/Life Insurance	10-60-5070	25,288	17,492	28,485	29,351	17,923	20,347	-28.6%	-30.7%
130 AS Disability/Life Ins	10-60-5075	750	1,357	2,502	2,502	1,385	1,712	-31.6%	-31.6%
131 AS Work Comp/Heart Circ Ben	10-60-5080	6,048	3,981	7,828	6,086	6,086	8,838	12.9%	45.2%
132 AS Uniforms	10-60-5085	138	218	575	575	104	450	-21.7%	-21.7%
133 AS Supplies	10-60-5107	265	470	400	593	533	400	0.0%	-32.5%
134 AS IT SOFTWARE LICENSES	10-60-5108	132,577	215,152	268,302	268,302	235,112	330,416	23.2%	23.2%
135 AS Dues & Subscriptions	10-60-5109	-	169	100	100	-	600	500.0%	500.0%
136 AS Telephone	10-60-5110	16,595	18,443	19,748	19,920	16,594	21,424	8.5%	7.5%
137 AS Conferences and Credentials	10-60-5111	1,280	415	4,500	4,500	1,290	6,000	33.3%	33.3%
138 AS IT HARDWARE & MAINT	10-60-5138	8,822	14,058	39,100	39,100	24,191	36,400	-6.9%	-6.9%
139 AS H.S.A.	10-60-5153	-	800	1,200	1,200	-	800	-33.3%	-33.3%
140 AS Consulting Services	10-60-5204	70,037	68,352	71,000	71,000	50,000	126,660	78.4%	78.4%
141 AS-Accreditation Expenses	10-60-5270	23,861	9,834	18,100	18,100	13,156	19,270	6.5%	6.5%
142 AS EMS ALLOCATED EXPENSES	10-60-5290	(170,572)	(183,199)	(252,849)	(231,947)	(183,913)	(261,732)	3.5%	12.8%
Total Admin Services Division		346,312	371,950	513,360	470,922	373,398	531,396	3.5%	12.8%

		2023 Actual	2024 Actual	2025 Budget	2025 Estimate	YTD SFEFPD	2026 Budget	% Change Budget 26/25	% Change Budget 26 /Est 25	
Frisco Station 2										
143	FR-Supplies	10-71-5107	2,902	3,955	4,810	5,480	4,872	6,303	31.0%	15.0%
144	FR-Telephone & Internet	10-71-5110	2,254	2,639	2,280	2,280	1,907	2,348	3.0%	3.0%
145	FR-Building Maintenance	10-71-5124	17,405	14,089	44,704	44,704	21,575	48,806	9.2%	9.2%
146	FR-Snow Removal	10-71-5126	2,919	2,378	3,172	3,172	1,666	2,500	-21.2%	-21.2%
147	FR-Gas & Electric	10-71-5128	13,400	12,591	17,752	13,349	9,834	14,150	-20.3%	6.0%
148	FR-Trash Removal	10-71-5130	1,690	2,064	2,105	2,379	2,049	2,522	19.8%	6.0%
149	FR-Alarm Monitoring	10-71-5131	359	368	373	395	395	407	9.2%	3.1%
150	FR-EMS ALLOC EXPS	10-71-5290	(17,541)	(16,322)	(32,227)	(30,754)	(18,128)	(33,016)	2.4%	7.4%
	Total Frisco Station 2		23,389	21,762	42,969	41,005	24,171	44,021	2.4%	7.4%
Dillon Station 8										
151	DIL-Supplies	10-72-5107	3,775	3,785	3,970	5,162	4,790	5,843	47.2%	13.2%
152	DIL-Telephone & Internet	10-72-5110	3,296	3,549	1,680	2,256	1,855	2,324	38.3%	3.0%
153	DIL-Building Maintenance	10-72-5124	9,395	14,974	51,565	51,565	35,238	70,555	36.8%	36.8%
154	DIL-Snow Removal	10-72-5126	3,025	3,500	4,530	4,584	4,305	4,086	-9.8%	-10.9%
155	DIL-Water & Sewer	10-72-5127	5,259	5,088	6,253	6,253	3,899	5,409	-13.5%	-13.5%
156	DIL-Gas & Electric	10-72-5128	15,354	15,154	21,603	15,296	10,716	16,214	-24.9%	6.0%
157	DIL-Trash Removal	10-72-5130	3,059	3,373	3,203	4,244	3,427	4,498	40.5%	6.0%
158	DIL-Alarm Monitoring	10-72-5131	359	368	376	395	395	407	8.4%	3.1%
159	DIL-EMS ALLOC EXPS	10-72-5290	(17,409)	(19,917)	(37,272)	(35,902)	(25,850)	(43,735)	17.3%	21.8%
	Total Dillon Station 8		26,113	29,875	55,908	53,853	38,775	65,602	17.3%	21.8%
HQ Building										
160	HQ-Supplies	10-73-5107	3,450	4,761	6,150	6,150	4,158	7,582	23.3%	23.3%
161	HQ-Telephone & Internet	10-73-5110	10,538	3,456	4,456	4,456	2,880	4,590	3.0%	3.0%
162	HQ-Building Maintenance	10-73-5124	25,812	43,684	74,750	74,750	37,888	44,150	-40.9%	-40.9%
163	HQ-Snow Removal	10-73-5126	2,331	1,667	2,389	2,389	1,334	2,500	4.6%	4.6%
164	HQ-Water & Sewer	10-73-5127	5,858	7,178	7,580	7,580	3,749	6,587	-13.1%	-13.1%
165	HQ-Gas & Electric	10-73-5128	18,147	17,036	22,174	18,083	13,713	19,168	-13.6%	6.0%
166	HQ-Alarm Monitoring	10-73-5131	270	368	373	395	395	407	9.2%	3.1%
167	HQ-EMS ALLOC EXPS	10-73-5290	(21,914)	(25,790)	(38,898)	(37,555)	(21,159)	(28,045)	-27.9%	-25.3%
	Total HQ Building		44,491	52,361	78,974	76,248	42,959	56,939	-27.9%	-25.3%

		2023 Actual	2024 Actual	2025 Budget	2025 Estimate	YTD SFEFPD	2026 Budget	% Change Budget 26/25	% Change Budget 26 /Est 25	
Keystone Station 11										
168	K-Supplies	10-74-5107	3,136	3,134	3,770	3,770	2,968	5,603	48.6%	48.6%
169	K-Telephone & Internet	10-74-5110	2,497	3,093	1,680	2,316	1,905	2,385	42.0%	3.0%
170	K-Building Maintenance	10-74-5124	11,746	23,389	88,825	88,825	48,668	52,206	-41.2%	-41.2%
171	K-Snow Removal	10-74-5126	3,005	5,928	7,854	9,169	9,391	7,350	-6.4%	-19.8%
172	K-Water & Sewer	10-74-5127	4,082	4,302	5,735	5,735	3,932	4,300	-25.0%	-25.0%
173	K-Gas & Electric	10-74-5128	26,628	19,876	38,299	20,948	14,521	22,204	-42.0%	6.0%
174	K-Trash Removal	10-74-5130	3,831	4,281	4,751	6,077	4,997	6,442	35.6%	6.0%
175	K-Alarm Monitoring	10-74-5131	323	332	252	356	356	367	45.2%	3.0%
176	K-EMS ALLOC EXPS	10-74-5290	(18,416)	(21,445)	(50,389)	(45,732)	(28,913)	(33,619)	-33.3%	-26.5%
Total Keystone Station 11			36,833	42,890	100,777	91,464	57,826	67,238	-33.3%	-26.5%
Summit Cove Station 12										
177	SC-Supplies	10-75-5107	1,105	753	2,820	2,820	1,533	20,053	611.1%	611.1%
178	SC-Telephone & Internet	10-75-5110	1,350	1,696	1,916	2,837	2,051	2,922	52.5%	3.0%
179	SC-Building Maintenance	10-75-5124	7,674	11,667	6,500	6,500	6,630	12,600	93.8%	93.8%
180	SC-Water & Sewer	10-75-5127	427	517	385	517	506	441	14.4%	-14.8%
181	SC-Gas & Electric	10-75-5128	9,445	9,439	11,955	9,794	7,625	10,382	-13.2%	6.0%
182	SC-Trash Removal	10-75-5130	-	-	-	-	-	2,400	n/a	n/a
183	SC-Alarm Monitoring	10-75-5131	359	368	376	395	395	407	8.4%	3.1%
Total Summit Cove Station 12			20,362	24,441	23,952	22,863	18,740	49,205	105.4%	115.2%
Wilderness Facility										
184	WIL-Supplies	10-76-5107	-	-	1,050	1,050	57	1,050	0.0%	0.0%
185	WIL-Telephone & Internet	10-76-5110	-	530	1,320	1,284	1,083	1,323	0.2%	3.0%
186	WIL-Building Maintenance	10-76-5124	1,017	8,211	5,350	5,350	1,350	5,600	4.7%	4.7%
187	WIL-Snow Removal	10-76-5126	1,666	2,300	2,158	3,000	2,960	3,570	65.4%	19.0%
188	WIL-Water & Sewer	10-76-5127	631	1,042	1,105	1,105	448	824	-25.5%	-25.5%
189	WIL-Gas & Electric	10-76-5128	5,616	4,777	5,766	5,018	3,515	5,320	-7.7%	6.0%
Total Wilderness Facility			8,930	16,860	16,749	16,808	9,413	17,685	5.6%	5.2%

		2023 Actual	2024 Actual	2025 Budget	2025 Estimate	YTD SFEFPD	2026 Budget	% Change Budget 26/25	% Change Budget 26 /Est 25	
Copper Station 1										
190	CM-Supplies	10-77-5107	3,057	4,441	3,920	5,500	5,356	5,371	37.0%	-2.3%
191	CM-Building Maintenance	10-77-5124	12,039	4,206	26,095	51,524	32,524	70,529	170.3%	36.9%
192	CM-Water & Sewer	10-77-5127	-	-	-	15,339	11,339	16,000	n/a	4.3%
193	CM-Gas & Electric	10-77-5128	31,540	30,619	53,231	33,088	21,643	35,073	-34.1%	6.0%
194	CM-Trash Removal	10-77-5130	2,841	3,412	6,298	4,223	3,154	4,476	-28.9%	6.0%
195	CM-EMS ALLOC EXPS	10-77-5290	(16,492)	(14,226)	(29,848)	(36,558)	(24,672)	(38,483)	28.9%	5.3%
Total Copper Station 1			32,985	28,452	59,695	73,116	49,343	92,966	55.7%	27.1%
Silverthorne Station 10										
196	SILV-Supplies	10-78-5107	-	-	1,700	6,135	5,285	3,583	110.8%	-41.6%
197	SILV-Telephone & Internet	10-78-5110	-	-	2,250	2,250	-	8,124	261.1%	261.1%
198	SILV-Building Maintenance	10-78-5124	-	-	10,000	10,000	3,035	17,342	73.4%	73.4%
199	SILV-Snow Removal	10-78-5126	-	-	7,057	3,300	3,300	7,898	11.9%	139.3%
200	SILV-Water & Sewer	10-78-5127	-	-	5,157	5,157	3,277	4,301	-16.6%	-16.6%
201	SILV-Gas & Electric	10-78-5128	-	-	13,831	7,082	3,415	8,500	-38.5%	20.0%
202	SILV-Trash Removal	10-78-5130	-	-	2,504	3,171	2,480	4,405	75.9%	38.9%
203	SILV-Alarm Monitoring	10-78-5131	-	-	201	267	198	407	103.1%	52.5%
204	SILV-EMS ALLOC EXPS	10-78-5290	-	-	(17,080)	(12,454)	(6,997)	(20,895)	22.3%	67.8%
Total Silverthorne Station 10			-	-	25,620	24,908	13,993	33,666	31.4%	35.2%

		2023 Actual	2024 Actual	2025 Budget	2025 Estimate	YTD SFEFPD	2026 Budget	% Change Budget 26/25	% Change Budget 26 /Est 25	
Administration										
205	Admin-Salaries & Wages	10-80-5001	643,930	721,109	961,811	853,783	697,019	999,906	4.0%	17.1%
206	Admin-Overtime	10-80-5011	661	913	1,114	788	576	1,255	12.6%	59.2%
207	Admin-Current Leave Benefits	10-80-5020	468	-	41,632	46,471	46,471	5,000	-88.0%	-89.2%
208	Admin-Medicare	10-80-5050	9,093	9,943	14,566	13,065	10,704	14,589	0.2%	11.7%
209	Admin-MN Paid Leave	10-80-5052	-	-	-	-	-	567	n/a	n/a
210	Admin-Pension	10-80-5060	64,652	77,579	110,037	98,658	79,603	120,051	9.1%	21.7%
211	Admin-FPPA D&D	10-80-5065	5,643	7,038	10,037	10,037	2,649	9,600	-4.4%	-4.4%
212	Admin-Health/Life Insurance	10-80-5070	76,274	81,328	130,432	130,432	87,027	124,219	-4.8%	-4.8%
213	Admin-Disability/Life Ins	10-80-5075	5,122	7,741	10,402	11,136	8,535	11,278	8.4%	1.3%
214	Admin-Work Comp/Heart Circ Ben	10-80-5080	5,029	8,891	14,616	9,200	9,194	13,113	-10.3%	42.5%
215	Admin-Uniforms	10-80-5085	1,342	1,719	3,325	3,325	1,803	4,250	27.8%	27.8%
216	Admin-Director/Chief Expense	10-80-5101	21,848	29,889	44,000	44,000	19,413	53,400	21.4%	21.4%
217	Admin-Treasurer Fees	10-80-5102	886,875	1,283,929	1,121,098	1,158,673	1,154,885	1,346,012	20.1%	16.2%
218	Admin-Insurance Expense	10-80-5103	95,159	84,624	104,645	104,645	94,638	109,420	4.6%	4.6%
219	Admin-Legal	10-80-5104	68,878	64,201	60,000	82,238	84,255	84,000	40.0%	2.1%
220	Admin-Audit Fees	10-80-5105	38,500	38,000	45,000	45,000	39,500	45,000	0.0%	0.0%
221	Admin-Elections	10-80-5106	48	-	63,000	63,000	-	50,000	-20.6%	-20.6%
222	Admin-Supplies	10-80-5107	15,713	12,622	15,849	16,791	13,860	16,360	3.2%	-2.6%
223	Admin-Dues & Subscriptions	10-80-5109	5,476	7,198	11,620	11,620	6,136	19,070	64.1%	64.1%
224	Admin-Conferences and Credentials	10-80-5111	11,172	8,770	25,100	25,100	18,199	35,015	39.5%	39.5%
225	Admin-Other Exps	10-80-5112	186	8,238	42,832	48,564	47,564	24,000	-44.0%	-50.6%
226	Admin-Public Education	10-80-5113	1,658	-	-	-	-	-	n/a	n/a
227	Admin-Staff Benefits	10-80-5114	82,623	73,892	55,410	55,410	29,846	65,254	17.8%	17.8%
228	Admin-HR Expenses	10-80-5123	28,301	11,937	70,100	70,100	23,279	46,900	-33.1%	-33.1%
229	Admin-H.S.A.	10-80-5153	4,300	8,015	13,650	13,650	8,938	11,800	-13.6%	-13.6%
230	Admin-Scholarship Allowance	10-80-5211	42,471	48,142	60,000	60,000	48,244	60,000	0.0%	0.0%
231	Admin-Accreditation Expenses	10-80-5270	-	20	-	-	-	-	n/a	n/a
232	ADMIN-EMS ALLOC EXPS	10-80-5290	(698,089)	(854,153)	(999,991)	(981,976)	(835,671)	(1,079,119)	7.9%	9.9%
	Total Administration		1,417,332	1,741,587	2,030,285	1,993,710	1,696,666	2,190,939	7.9%	9.9%
Special Items										
233	Spec Items-Ben Fund Expenses	10-85-5280	1,500	-	500	6,800	6,300	1,500	200.0%	-77.9%
234	Spec Items-Pension Fund Cont	10-85-5299	91,082	91,082	91,082	91,082	91,082	91,082	0.0%	0.0%
	Total Special Items		92,582	91,082	91,582	97,882	97,382	92,582	1.1%	-5.4%

SUMMIT FIRE EMS-2026 BUDGET PLAN

		2023 Actual	2024 Actual	2025 Budget	2025 Estimate	YTD SFEFPD	2026 Budget	% Change Budget 26/25	% Change Budget 26 /Est 25
Total Operating Expenses		16,834,430	21,355,855	25,098,025	25,702,507	20,528,139	26,717,654	6.5%	3.9%
Total Capital Expenditures		1,665,852	8,932,327	16,980,268	5,055,310	4,737,427	7,527,000	-55.7%	48.9%
Change in Fund Balance		4,810,464	2,719,326	(15,256,920)	(2,431,962)	2,095,696	(2,125,138)	-86.1%	-12.6%
Beginning General Fund Balance		21,105,963	25,916,427	24,569,492	29,674,004	29,674,004	27,242,042	10.9%	-8.2%
234 General Fund 10		5,723,157	10,607,584	889,799	1,655,972	5,894,685	4,209,933	373.1%	154.2%
235 Emergency Reserve		699,331	990,225	804,641	849,776	820,838	957,585	19.0%	12.7%
236 Restricted		28,908	34,344	28,908	34,344	34,344	34,344	18.8%	0.0%
237 Transfer to Capital		(1,640,933)	(7,874,576)	(17,280,268)	(4,972,053)	(4,654,170)	(7,327,000)	-57.6%	47.4%
Ending General Fund Balance		25,916,427	29,674,004	9,012,572	27,242,042	31,769,701	25,116,905	178.7%	-7.8%
Beginning Capital Fund Balance		6,038,251	6,038,251	5,000,000	5,000,000	5,000,000	5,000,000	0.0%	0.0%
238 Sale of Asset		24,920	19,500		83,257	83,257	-		
239 Impact Fees							200,000		
240 CY Capital		(1,665,852)	(8,932,327)	(17,280,268)	(5,055,310)	(4,737,427)	(7,527,000)	0.0%	0.0%
241 Transfer From General Fund		1,640,933	7,874,576	17,280,268	4,972,053	4,654,170	7,327,000	0.0%	0.0%
Ending Capital Fund Balance		6,038,251	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	0.0%	0.0%
242 Salaries/ Routine OT Total	5001	7,885,648	9,687,542	11,623,160	11,128,880	8,941,466	12,044,124	3.6%	8.2%
243 FF/EMS	5002	1,391,906	1,883,631	1,786,281	1,831,209	1,458,068	1,845,767	3.3%	0.8%
244 Medicare Taxes	5050	141,168	179,424	212,353	214,806	173,852	221,035	4.1%	2.9%
245 MN Paid Leave	5052	-	-	-	-	-	567	n/a	n/a
246 Wildland Deployment	5012	182,390	281,782	201,562	347,764	277,098	201,410	-0.1%	-42.1%
247 Overtime Total	5011	551,530	819,055	837,961	1,397,107	1,121,209	1,115,502	33.1%	-20.2%
248 Salaries/Overtime Total		10,152,641	12,851,434	14,661,316	14,919,767	11,971,693	15,428,405	5.2%	3.4%
249 Health/Life Insurance	5070	1,526,749	1,648,062	2,018,679	2,116,031	1,580,282	2,169,120	7.5%	2.5%
250 HSA	5153	119,994	164,033	179,200	185,849	116,100	183,060	2.2%	-1.5%
251 Disability/Life Ins	5075	50,449	110,833	129,176	131,874	94,179	122,078	-5.5%	-7.4%
252 Work Comp/Heart Circ Benefit	5080	259,559	267,127	380,229	373,227	339,312	415,783	9.4%	11.4%
253 Current Leave Benefits	5020	42,542	49,394	104,445	148,985	123,749	37,000	-64.6%	-75.2%
254 FPPA D&D	5065	232,483	318,099	383,693	390,420	304,830	421,255	9.8%	7.9%
255 Benefits SubTotal		2,231,775	2,557,548	3,195,422	3,346,386	2,558,451	3,348,296	4.8%	0.1%
256 Pension	5060	943,332	1,235,815	1,552,015	1,490,486	1,198,979	1,658,849	6.9%	11.3%
257 Uniforms Total	5085	50,764	60,980	59,250	95,322	84,719	58,425	-1.4%	-38.7%
258 Storeroom	5801	-	-	-	-	-	11,000	n/a	n/a
259 Benefits Total		3,225,871	3,854,344	4,806,687	4,932,194	3,842,149	5,076,570	5.6%	2.9%
260 Salary/Benefits/Pension Total		13,378,512	16,705,778	19,468,003	19,851,961	15,813,841	20,504,975	5.3%	3.3%
261 Salary/Benefits/Pen % of Optg Exp		79%	78%	78%	77%	77%	77%		

Acct Number	Activity Number	Description of Expenditures	YTD Spend 2025	Budget 2025	Estimate 2025	Budget 2026	Budget 2027	Budget 2028	Budget 2029	Budget 2030
Fleets										
Chiefs										
1	10-99-6650	1041	Staff/Command Vehicle	(890)	45,000	(890)	-	-	-	-
2	10-99-6624	1030	Staff/Command Vehicle	-	-	-	-	-	90,000	-
3	10-99-6624	1033	Staff/Command Vehicle	-	-	-	-	-	90,000	-
CRD										
4	10-99-6624	1039	Staff/Command Vehicle	1,419	10,268	1,419	-	-	-	-
5	10-99-6624	1042	Staff/Command Vehicle	58,795	80,000	59,000	-	-	-	-
6	10-99-6624	1021	Staff/Command Vehicle	-	-	-	100,000	-	-	-
7	10-99-6624	1027	Staff/Command Vehicle	-	-	-	-	-	100,000	-
8	10-99-6624	1028	Staff/Command Vehicle	-	-	-	-	-	100,000	-
9	10-99-6624	1029	Staff/Command Vehicle	-	-	-	-	-	-	100,000
EMS										
10	10-99-6650	1040	EMS - Ford F-150	28,206	30,000	28,206	-	-	-	180,000
11	10-99-6650	1209	Ambulance	-	500,000	-	500,000	-	-	-
12	10-99-6650	1210	Ambulance	-	500,000	-	500,000	-	-	-
13	10-99-6650	225	Ambulance	-	-	-	-	600,000	-	-
14	10-99-6650	226	Ambulance	-	-	-	-	600,000	-	-
15	10-99-6650	229	Ambulance	-	-	-	-	-	650,000	-
16	10-99-6650	802	Ambulance	-	-	-	-	-	650,000	-
17	10-99-6650	804	Ambulance	-	-	-	-	-	-	650,000
Firefighting										
18	10-99-6623	24	Type 1 2024 Adjustment in 2025	(599)	-	(599)	-	-	-	-
19	10-99-6624	1045	Staff/Command Vehicle	116,426	140,000	140,000	-	-	-	-
20	10-99-6624	3004	Staff/Command Vehicle	-	-	-	-	150,000	-	-
21	10-99-6623	1302	Truck/Aerial	-	-	-	-	-	2,500,000	-
22	10-99-6623	3302	Truck/Aerial	-	-	-	-	-	2,500,000	-
23	10-99-6623	1109	Type I Engine	-	-	-	-	-	1,500,000	-
24	10-99-6623	3502	Type 6 Engine	-	-	-	-	-	350,000	-
25	10-99-6623	1111	Type I Engine	-	-	-	-	-	-	1,500,000
26	10-99-6623	1505	Type 3 Engine	-	-	-	-	-	-	750,000
Wildland										
27	10-99-6624	1043	Toyota Tacoma	63,525	80,000	65,000	18,000	-	-	-
28	10-99-6624	1044	Toyota Tacoma	64,635	80,000	65,000	18,000	-	-	-
29	10-99-6624	1046	Ford F-350 Service Body	194,676	200,000	200,000	-	-	-	-
30	10-99-6623	1507	Wildland - BFX Type 6	334,390	335,000	335,000	-	-	-	-
31	10-99-6623	1508	Type 3 Engine	608,448	600,000	610,000	-	-	-	-
32	10-99-6623	1801	UTV and Trailer	56,927	65,000	65,000	-	-	-	-

Acct Number	Activity Number	Description of Expenditures	YTD Spend 2025	Budget 2025	Estimate 2025	Budget 2026	Budget 2027	Budget 2028	Budget 2029	Budget 2030
Operations										
33	10-99-6620	20 SCBA	-	-	-	700,000	-	-	-	-
34	10-99-6620	6 TNT Battery Operated Extrication Tools	-	-	-	53,000	-	-	30,000	-
Communications										
35	10-99-6625	26 Dual Band Radio Replacement	-	-	-	451,000	-	-	-	-
Admin Support Services										
36	10-99-6640	30 AV Project	-	-	-	-	40,000	-	-	-
37	10-99-6640	28 Information Technology	-	-	-	-	-	30,000	-	-
EMS										
38	10-99-6650	5 Ballistic Gear	69,194	100,000	69,194	-	-	-	-	120,000
39	10-99-6650	11 LUCAS device	19,444	25,000	19,444	-	-	-	-	-
40	10-99-6650	11 Zoll	-	-	-	90,000	-	90,000	-	-
41	10-99-6650	11 Pram	-	-	-	70,000	-	70,000	-	-
Station 2 - Frisco										
42	10-99-6601	52 Roof Repair	-	-	-	42,000	-	-	-	-
43	10-99-6601	52 Generator	-	-	-	90,000	-	-	-	-
Station 8 - Dillon										
44	10-99-6602	52 Building Improvements - Bay floor, 3rd floor remodel, 2nd floor repair, Roof, Paint	363,540	190,000	365,000	-	-	-	-	-
45	10-99-6602	52 Rooftop HVAC Unit	-	-	-	40,000	-	-	-	-
46	10-99-6602	52 1st & 2nd Floor Exterior Window Replacement.	-	-	-	105,000	-	-	-	-
47	10-99-6602	52 Asphalt Seal / Resurface	-	-	-	-	-	-	61,621	-
48	10-99-6602	52 Interior Refresh	-	-	-	-	-	-	-	83,000
Headquarters										
49	10-99-6603	52 Generator	52,551	150,000	89,000	-	-	-	-	-
50	10-99-6603	52 Interior Refresh	-	-	-	-	-	-	251,000	-

Acct Number	Activity Number	Description of Expenditures	YTD Spend 2025	Budget 2025	Estimate 2025	Budget 2026	Budget 2027	Budget 2028	Budget 2029	Budget 2030
Station 11 - Keysone										
51	10-99-6604	52	Fleets Expansion	96,202	4,500,000	250,000	4,500,000	3,000,000	-	-
52	10-99-6604	52	Asphalt Resurface		-		-	133,000	-	-
Station 12 - Summit Cove										
53	10-99-6605	53	Land Purchase	5,000	-	90,000	-	-	-	-
54	10-99-6605	52	Station 12 Building Improvements	-	-	-	150,000	-	-	-
55	10-99-6605	52	Wildland Division Expansion		6,000,000	-	-	-	-	350,000
Station 14 - Wilderrest										
56	10-99-6606	52	Building Improvements - North Wall, Bay Remodel, Power Wash and update building	-	-	-	100,000	400,000	-	-
Station 10 - Silverthorne										
57	10-99-6608	44	Silverthorne Station Design Development & Build	2,417,233	2,500,000	2,417,233	-	-	-	-
58	10-99-6608	3	FF&E	188,302	850,000	188,302	-	-	-	-
Total Capital Expenditures			4,737,427	16,980,268	5,055,310	7,527,000	4,923,000	7,690,000	1,372,621	3,733,000

**SUMMIT FIRE EMS
2026 BUDGET HEADCOUNT**

Title	2026 Budget	26 v 25 Var (+over / - Under)
EMS Specialist	3	-
EMT 1	1	-
Firefighter Medic 1	12	(2.0)
Firefighter Medic 2	1	(2.0)
Firefighter Medic 3	2	1.0
Firefighter Medic 4	3	1.0
Paramedic 1	2	-
	24	(2.0)
Firefighter 1	17	2.0
Firefighter 2	5	-
Firefighter 3	5	3.0
Firefighter 4	3	(3.0)
	30	2.0
Battalion Chief	3	-
Engineer	12	-
EMS Coordinator Comm	1	1.0
EMS Coordinator	2	(1.0)
Captain	4	-
Lieutenant	8	-
Total Shift	84	-
Wildland Coordinator	1	-
Wildland Specialist 1	2	-
Wildland Specialist 2	1	-
Wildland Technician	1	1.0
Wildland Seasonal	2	(2.0)
Fuels Crew Lead	1	1.0
Total Wildland	8	-
Deputy Chief of Ops	1	-
Division Chief of EMS	1	-
Billing & Coding Specialist	1	-
Total Ops/EMS/Wildland	95	-
Fleet Services Manager	1	-
Fleet Services Technician II	1	-
Fleet Services Coordinator	1	-
Total Fleets	3	-

**SUMMIT FIRE EMS
2026 BUDGET HEADCOUNT**

Title	2026 Budget	26 v 25 Var (+over / - Under)
Admin Tech	1	-
Deputy Fire Marshal	1	-
Division Chief of CRD	1	(0.5)
Inspector I/Permit Technician	2	-
Inspector II	2	2.0
Inspector III	-	(1.0)
Community Risk Reduction Specialist	-	(1.0)
Community Risk Reduction Coordinator	1	-
Community Resources Officer	1	-
Fire Extinguisher Recycling Technician	1	0.5
Total CRD	10	-
Deputy Chief - Admin	1	-
Director of Support Services	-	-
Accounting Manager	1	(0.5)
People & Workplace Experience Business Partner	1	-
Finance Director	1	-
Fire Chief	1	(0.5)
People & Workplace Experience Director	1	-
Staff Accountant	1	-
Total Admin	6	(1.0)
Total Employees	115	(1.0)

SUMMIT FIRE & EMS FIRE PROTECTION DISTRICT

2026 VOLUNTEER PENSION FUND BUDGET

ACCT		Actual 2022	Actual 2023	Actual 2024	Budget 2025	Estimate 2025	Budget 2026
		12/31/2022	12/31/2023	12/31/2024	12/31/2025	12/31/2025	12/31/2026
INCOME							
FPPA	STATE MATCHING FUNDS	\$ 81,974	\$ -	\$ 81,974	\$ 81,974	\$ 81,974	\$ 81,974
FPPA	EARNINGS ON INVESTMENTS	\$ (325,806)	\$ 378,740	\$ 381,179	\$ 485,000	\$ 438,368	\$ 440,000
FPPA	CONTRIBUTION FR GENERAL FUND	\$ -	\$ 91,082	\$ 91,082	\$ 91,082	\$ 91,082	\$ 91,082
TOTAL		\$ (243,832)	\$ 469,822	\$ 554,235	\$ 658,056	\$ 611,424	\$ 613,056
EXPENDITURES							
FPPA	AUDIT				\$ 500	\$ 500	\$ 500
FPPA	ADMINISTRATION	\$ 14,091	\$ 16,998	\$ 16,261	\$ 16,000	\$ 18,000	\$ 18,000
FPPA	ALLOCATED EXPENSES	\$ 463	\$ 1,458	\$ 511	\$ 1,400	\$ 1,500	\$ 1,500
FPPA	INVESTMENT EXPENSES	\$ 31,521	\$ 30,891	\$ 28,510	\$ 30,000	\$ 30,000	\$ 30,000
FPPA	PENSION PAYMENTS	\$ 453,000	\$ 453,000	\$ 453,000	\$ 453,000	\$ 443,000	\$ 441,000
TOTAL		\$ 499,074	\$ 502,347	\$ 498,282	\$ 500,400	\$ 492,500	\$ 490,500
BEG. RESERVE BALANCE - Jan. 1		\$ 4,538,207	\$ 3,795,300	\$ 3,762,775	\$ 3,818,729	\$ 3,818,729	\$ 3,937,653
PENSION RESERVE FUND BAL. December 31		\$ 3,795,300	\$ 3,762,775	\$ 3,818,729	\$ 3,976,385	\$ 3,937,653	\$ 4,060,209

Notes:

- (1) Estimate is based on the 9/30/2025 FPPA Financial report of the Volunteer Pension Fund projected to year end.
- (2) To be eligible for State Matching Funds - the current year applications are based upon prior year contributions.
- (3) No contributions were made in 2022 so we are ineligible for State Matching Funds in 2023.
- (4) The Budget for 2026 shows an estimated ending balance of \$4.1 million or 9 years of pensioner funding.

**FLEET SERVICES FUND
2026 BUDGET PLAN**

		2023 Actual	2024 Actual	2025 Budget	2025 Estimate	2026 Budget	% Change Budget 25/26
Revenue							
Beginning Reserve Balance		135,257	95,569	32,500	(19,236)	6,117	-81.2%
SFE-Assessment	20-31-1000	158,524	174,603	305,903	305,903	336,357	10.0%
SFE-Parts	20-31-2000	209,833	232,338	143,321	214,571	200,872	40.2%
RWB-Assessment	20-32-1000	106,464	109,257	176,998	176,998	204,191	15.4%
RWB-Parts	20-32-2000	160,209	94,404	144,168	148,349	141,037	-2.2%
SFA-Assessment	20-34-1000	3,886	4,274	5,293	5,293	4,988	-5.8%
SFA-Parts	20-34-2000	1,019	565	526	2,272	2,385	353.8%
Outside Revenue-Labor	20-35-1000	6,794	2,388	6,077	2,913	4,368	-28.1%
Outside Revenue-Parts	20-35-2000	5,549	4,637	8,145	2,677	2,757	-66.1%
Total Revenue		787,535	718,033	822,932	839,740	903,072	9.7%
Wages and Benefits							
Salaries & Wages	20-80-5001	186,892	230,104	302,447	301,366	313,036	3.5%
Current Leave Benefits	20-80-5020	11,169	25,076	7,300	7,300	12,000	64.4%
Medicare	20-80-5050	2,597	3,094	4,491	4,418	4,713	4.9%
Pension	20-80-5060	19,322	24,064	34,676	33,972	37,623	8.5%
Health/Life Insurance	20-80-5070	23,731	24,860	50,503	35,440	41,040	-18.7%
HSA	20-80-5153	3,450	3,450	4,250	4,186	2,807	-33.9%
Disability/Life Ins	20-80-5075	1,757	2,906	4,036	4,018	4,129	2.3%
Work Comp/Heart Circ Benefit	20-80-5080	2,199	3,775	5,749	5,740	6,035	5.0%
Uniforms	20-80-5085	994	633	1,150	1,849	1,750	52.2%
Admin Overhead	20-80-5090	6,000	6,000	6,000	6,000	6,000	0.0%
Total Wage and Benefits Expenses		258,110	323,963	420,603	404,288	429,133	2.0%
Operating Expenses							
General Insurance	20-80-5103	5,763	6,052	6,355	6,355	6,673	5.0%
Supplies	20-80-5107	2,531	4,201	3,878	3,878	4,555	17.4%
IT Software & Hardware	20-80-5138	4,793	5,845	5,843	5,449	5,604	-4.1%
Dues & Subscriptions	20-80-5109	-	50	-	20	50	0.0%
Telephone	20-80-5110	1,043	564	528	528	544	3.0%
Conferences and Education	20-80-5111	2,738	5,230	12,440	12,440	12,440	0.0%
Tools/Equipment	20-80-5500	1,831	5,236	3,050	3,050	3,142	3.0%
Vehicle Parts	20-80-5510	400,091	374,105	296,160	383,512	347,051	17.2%
Utility Cost Share	20-80-5520	4,047	3,684	3,735	3,762	3,959	6.0%
Service Vehicle	20-80-5600	5,489	2,811	4,811	4,811	4,955	3.0%
Capital Outlay-Equipment	20-80-6601	-	-	-	-	18,000	n/a
Depreciation	20-80-9000	5,529	5,529	5,529	5,529	6,966	26.0%
Total Operating Expenses		433,857	413,306	342,329	429,335	413,939	20.9%
Total Expenses		691,967	737,269	762,932	833,622	843,072	10.5%
Net Income(Loss)		(39,689)	(114,805)	27,500	25,354	53,883	51.0%
Capital Reserve		95,569	(19,236)	60,000	6,117	60,000	100.0%

District	PY Cost Share	Percent	Assessments	2026 Cost Share			
				PERCENT	TOTALS	QRLY AMTS	
SFE	\$152,680	53.2%	\$ 545,536	\$ 545,536	61.7%	\$ 336,357	\$ 84,089
RWB	\$129,188	45.1%		\$ 545,536	37.43%	\$ 204,191	\$ 51,048
SFA	\$4,876	1.7%		\$ 545,536	0.9%	\$ 4,988	\$ 1,247
TOTAL	\$286,744	100.0%			100.0%	\$ 545,536	\$ 136,384

FLEET SERVICES FUND
2026 BUDGET PLAN

YEAR	CMFD	LDFR	SFE	RWB	SFA/Fleets	Total	OUTSIDE HOURS	GRAND TOTAL
Hours								
2017	297.50	518.50	816.00	616.00	117.00	1,549.00	88.50	1,637.50
2018	167.00	483.00	650.00	728.50	12.50	1,391.00	110.00	1,501.00
2019	111.50	637.00	748.50	600.50	34.00	1,383.00	43.50	1,426.50
2020	216.50	509.00	725.50	485.00	21.50	1,232.00	37.00	1,269.00
2021	105.00	839.80	944.80	518.50	16.50	1,479.80	11.00	1,490.80
2022		891.50	891.50	594.00	24.00	1,509.50	61.00	1,570.50
2023	-		1,069.50	565.00	9.00	1,643.50	63.50	1,707.00
2024			954.50	605.00	9.50	1,569.00	34.00	1,603.00
6 Yr. AVERAGE	108.25	719.33	889.05	561.33	19.08	1,469.47	41.67	1,511.13
AVG. 2022 - 2024	-	891.50	971.83	588.00	14.17	1,574.00	52.83	1,626.83

							OUTSIDE PARTS*	* Includes
Parts								
2017	\$ 12,977	\$ 47,912	\$ 60,889	\$ 55,606	\$ 1,613	\$ 118,108	\$ 6,724	\$ 124,832
2018	\$ 15,611	\$ 86,936	\$ 102,547	\$ 53,866	\$ 925	\$ 157,338	\$ 10,902	\$ 168,240
2019	\$ 12,197	\$ 79,090	\$ 91,287	\$ 44,815	\$ 1,934	\$ 138,036	\$ 6,941	\$ 144,977
2020	\$ 21,065	\$ 38,297	\$ 59,362	\$ 100,876	\$ 3,008	\$ 163,246	\$ 1,383	\$ 164,629
2021	\$ 3,622	\$ 88,201	\$ 91,823	\$ 43,990	\$ 2,301	\$ 138,114	\$ 2,301	\$ 140,415
2022		\$ 115,475	\$ 115,475	\$ 75,326	\$ 1,304	\$ 192,105	\$ 11,078	\$ 203,183
2023			\$ 209,833	\$ 160,209	\$ 1,019	\$ 371,062	\$ 5,594	\$ 376,656
2024			\$ 232,338	\$ 94,404	\$ 565	\$ 327,306	\$ 5,747	\$ 333,053
6 Yr. AVERAGE	\$ 12,295	\$ 80,266	\$ 133,353	\$ 86,603	\$ 1,689	\$ 221,645	\$ 5,507	\$ 227,152
AVG. 2022 - 2024	#DIV/0!	\$ 115,475	\$ 185,882	\$ 109,980	\$ 963	\$ 296,824	\$ 7,473	\$ 304,297

YEAR	CMFD	LDFR	SFE	RWB	SFA/Fleets	Total	OUTSIDE WORK % OF GRAND TOTAL
Cost Share							
2017	19.2%	33.5%	52.7%	39.8%	7.6%	100.0%	5.4%
2018	12.0%	34.7%	46.7%	52.4%	0.9%	100.0%	6.5%
2019	8.1%	46.1%	54.1%	43.4%	2.5%	100.0%	4.8%
2020	17.6%	41.3%	58.9%	39.4%	1.7%	100.0%	0.8%
2021	7.1%	56.8%	63.8%	35.0%	1.1%	100.0%	1.6%
2022			59.1%	39.4%	1.6%	100.0%	5.5%
2023			65.1%	34.4%	0.5%	100.0%	1.5%
2024			60.8%	38.6%	0.6%	100.0%	1.7%
AVERAGE	10.9%	48.0%	60.3%	38.4%	1.3%	100.0%	2.7%
AVG. 2022 - 2024			61.7%	37.4%	0.9%	100.0%	2.9%
Change from 2023	n/a	n/a	10.7%	-41.1%	-44.6%		2.7%

Description of how the Fleet Budget percentage is calculated.

The cost share for the Snake River Fleet Services Division personnel and operating expenses (everything except vehicle parts) is based on the average of the previous three calendar years' shop hours tracked for each individual Entity under the Fleet Services IGA.

This average is based on actual shop hours used for each of the four current participants.

Budget based on the actual shop hours utilized in 2022, 2023 and 2024.

CERTIFICATION OF VALUATION BY SUMMIT COUNTY ASSESSOR

NAME OF JURISDICTION: SUMMIT FIRE AND EMS
ENTITY NO. / STATE ID: 35 / 59041

NEW ENTITY: NO
DATE: NOVEMBER 25, 2025

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATION (5.5% LIMIT) ONLY

IN ACCORDANCE WITH 39-5-121(2)(a) AND 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2024:

PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$ 1,801,031,980
CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION±:	\$ 1,911,469,190
LESS TIF DISTRICT INCREMENT, IF ANY:	\$ 66,686,260
CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$ 1,844,782,930
NEW CONSTRUCTIONβ:	\$ 35,970,090
INCREASED PRODUCTION OF PRODUCING MINESψ:	\$ 0
ANNEXATIONS/INCLUSIONS:	\$ 1,393,290
PREVIOUSLY EXEMPT FEDERAL PROPERTYψ:	\$ 0
NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.)√:	\$ 0
TAXES COLLECTED LAST YEAR ON OMITTED PROPERTY AS OF AUGUST 1 (29-1-301(1)(a), C.R.S.): (Includes all revenue collected on valuation not previously certified.)	\$ 6.82
TAXES ABATED AND REFUNDED AS OF AUGUST 1 (29-1-301(1)(a) C.R.S. AND 39-10-114(1)(a)(I)(B) C.R.S.):	\$ 60,894.69

± This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Article X, Section 20(8)(b), Colorado Constitution.
β New Construction is defined as: Taxable real property structures and the personal property connected with the structure.
ψ Jurisdiction must submit respective certifications (Forms DLG 52 & 52A) to the Division of Local Government in order for the values to be treated as growth in the limit calculation.
√ Jurisdiction must apply (Form DLG 52B) to the Division of Local Government before the value can be treated as growth in the limit calculation.

USE FOR "TABOR" LOCAL GROWTH CALCULATIONS ONLY

IN ACCORDANCE WITH THE PROVISION OF ARTICLE X, SECTION 20, COLORADO CONSTITUTION, AND 39-5-121(2)(b), C.R.S., THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2024:

CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTYφ:	\$ 23,879,145,830
ADDITIONS TO TAXABLE REAL PROPERTY:	
CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTSξ:	\$ 484,197,150
ANNEXATIONS/INCLUSIONS:	\$ 20,181,980
INCREASED MINING PRODUCTIONπ:	\$ 0
PREVIOUSLY EXEMPT PROPERTY:	\$ 5,992,200
OIL OR GAS PRODUCTION FROM A NEW WELL:	\$ 0
TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.)	\$ 46
DELETIONS FROM TAXABLE REAL PROPERTY:	
DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	\$ 5,668,300
DISCONNECTIONS/EXCLUSIONS:	\$ 0
PREVIOUSLY TAXABLE PROPERTY:	\$ 6,780,950

φ This includes the actual value of all taxable real property plus the actual value of religious, private school, and charitable real property.
ξ Construction is defined as newly constructed taxable real property structures.
π Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS:
TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY: \$ 24,097,085,070

IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES:
HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): ** \$5,433,710

** The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the county treasurer in accordance with 39-3-119.5(3), C.R.S.

NOTE: ALL LEVIES MUST BE CERTIFIED TO THE BOARD OF COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.

USE FOR STATUTORY PROPERTY TAX LIMIT CALCULATION (“5.25%” LIMIT)

IN ACCORDANCE WITH §§ 39-5-121(2)(a) and 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2025 :

1.	CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION:	1. <u>\$1,911,469,190</u>
2.	LESS TOTAL TIF AREA INCREMENTS, IF ANY:	2. <u>\$66,686,260</u>
3.	CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	3. <u>\$ 1844782930</u>
4.	NEW CONSTRUCTION:	4. <u>\$35,970,090</u>
5.	ANNEXATIONS/INCLUSIONS:	5. <u>\$</u>
6.	PREVIOUSLY EXEMPT PROPERTY:	6. <u>\$</u>
7.	TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(A),C.R.S). Includes all revenue collected on valuation not previously certified:	7. <u>\$ 6.82</u>
8.	INCREASED VALUATION FOR ASSESSMENT ATTRIBUTABLE TO A CHANGE IN LAW FOR A PROPERTY TAX CLASSIFICATION: (29-1-306(3)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	8. <u>\$ n / a</u>
9.	TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S):	9. <u>\$ 60894.69</u>
10.	TOTAL PRODUCING MINES OR LANDS OR LEASEHOLDS PRODUCING OIL OR GAS:	10. <u>\$ 0</u>
11.	REVENUE INCREASE FROM EXPIRED TIF:	11. <u>\$ 0</u>

* Change in law for property tax classification does not include changes in classification due to property use changes.

NOTE:

THE PROPERTY TAX LIMIT WILL APPLY TO ALL PROPERTY TAXING ENTITIES WITH THE EXCEPTION OF SCHOOL DISTRICTS AND ANY COUNTY, CITY AND COUNTY, CITY, OR TOWN THAT HAS ADOPTED A HOME RULE CHARTER (29-1-306(1)(B), C.R.S.). THE REVENUE LIMIT APPLIES TO ANY PROPERTY TAXING ENTITIES THAT HAVE AUTHORITY TO EXCEED CURRENT 5.5% AND THE TABOR LIMIT.

THE DIVISION OF LOCAL GOVERNMENT (“THE DIVISION”) HAS DEVELOPED TECHNICAL ASSISTANCE RESOURCES TO ASSIST TAXING ENTITIES WITH THE CALCULATION OF THE PROPERTY TAX LIMIT AVAILABLE ONLINE [HTTPS://DLG.COLORADO.GOV/BUDGET-INFORMATION-AND-RESOURCES](https://DLG.COLORADO.GOV/BUDGET-INFORMATION-AND-RESOURCES)). PLEASE UNDERSTAND THAT THE DIVISION HAS NO STATUTORY OR ADMINISTRATIVE ROLE IN CALCULATING OR ENFORCING THE PROPERTY TAX LIMIT, AND EACH TAXING ENTITY’S REVENUE LIMITS AND VOTER APPROVAL HISTORY MAY BE UNIQUE. THE TECHNICAL ASSISTANCE RESOURCES PROVIDED BY THE DIVISION WITH REGARD TO THE PROPERTY TAX LIMIT ARE NOT DEFINITIVE AND NOT LEGAL ADVICE. TAXING ENTITIES MAY CHOOSE TO CALCULATE THE PROPERTY TAX LIMIT WITH A METHODOLOGY THAT IS DIFFERENT FROM THE METHODOLOGY PRESENTED IN THE DIVISION’S TECHNICAL ASSISTANCE RESOURCES. THE DIVISION ALWAYS RECOMMENDS THAT TAXING ENTITIES CONSULT WITH AN ATTORNEY IN ORDER TO UNDERSTAND AND APPLY THE VARIOUS STATUTORY AND CONSTITUTIONAL REVENUE LIMITS THAT M59041AY APPLY TO THAT TAXING ENTITY.

2025 Town of Dillon URA Revenue

2025 Town of Silverthorne URA Revenue

To Be Collected in 2026

Gross Value	Base Value	Increment Value
146,271,205	106,552,954	39,718,251
100.00%	72.85%	27.15%

Gross Value	Base Value	Increment Value
52,347,691	25,768,447	26,579,244
100.00%	49.23%	50.77%

Entity	(2024) Levy	Gross Revenue	Base Revenue	Increment Revenue
County Govt	19.267	3,826,790	2,549,436	1,277,354
Colo River	0.501	99,508	66,293	33,215
Mid Park Water	0.034	6,753	4,499	2,254
Mid Park (Soil)	0.000	0	0	0
RE-1	15.781	3,134,405	2,088,164	1,046,241
CMC	3.230	641,539	427,398	214,141
Summit Fire & EMS	12.910	2,564,170	1,708,269	855,901
CHMD	9.336	137,647	100,271	37,376
4th St Xng Metro	70.711	262,488	129,211	133,277
4th St Xng BID	16.693	162,410	79,947	82,463
4th North Metro 1	68.601	29,048	14,299	14,749
4th North Metro 2	0.000	0	0	0
4th North BID	16.630	32,255	15,878	16,377
TSMD 1	0.000	0	0	0
TSMD 2	10.000	18,394	13,399	4,995
TSMD 3	0.000	0	0	0
TSMD 4	0.000	0	0	0
TOS	0.000	0	0	0
TOD	2.564	375,039	273,202	101,838
		11,290,446	7,470,266	3,820,180

Total Base & Increment	
Base Value	Increment Value
132,321,401	66,297,495



COLORADO

Department of Local Affairs

Division of Local Government

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Summit Fire & EMS Fire Protection District

Ref: Budget Year 2026 Statutory "5.5%" Property Tax Revenue Limitation

According to records of the Division of Local Government, the tax entity listed below has waived the statutory property tax revenue limit, Annual Levy Law, C.R.S. 29-1-301, et seq. (otherwise known as the "5.5%" limitation). The Division of Local Government will not calculate and enforce the "5.5%" limit for a tax entity that has a multiple-year waiver currently in effect for or expiring in 2026.

Tax Entity: Summit Fire & EMS Fire Protection District (59041/1)

Waiver Type: ELECTION

Waiver Source: Referred Measure 5A

Waiver Date: November 6, 2001

DLG Waiver Ends Budget Year: Not applicable-continues until superceded

If any of the above information regarding the waiver of the statutory limitation is incorrect or has been superceded by a subsequent event (most commonly an election affecting an entity's general operating levy) please notify the Division of Local Government immediately. The Division's duty under statute is to ensure a tax entity's compliance with the "5.5%" limit. Please understand that the Division's determination of a taxing entity's waiver of the "5.5%" limitation by election may not be above legal challenge. Any other voter-approved revenue or mill levy limitation, or otherwise imposed limitations, including TABOR limits and other statutory revenue limits or mill levy caps, are neither calculated nor enforced by the Division of Local Government.

Sincerely,

Division of Local Government

CERTIFIED RECORD
OF
PROCEEDINGS RELATING TO
SUMMIT FIRE & EMS FIRE PROTECTION DISTRICT
SUMMIT COUNTY, COLORADO
BUDGET HEARING FOR FISCAL YEAR
2026

WHEREAS, a public hearing of the District Board was held on November 18, 2025, and interested electors were given the opportunity to comment on or to file or register any objections to the attached proposed 2026 Budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SUMMIT FIRE & EMS FIRE PROTECTION DISTRICT, SUMMIT COUNTY, COLORADO:

Section 1. Appropriation of 2026 Budget Revenues. That the estimated revenues for each fund as more specifically identified in the attached 2026 Budget are approved and appropriated.

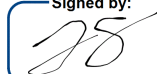
Section 2. Approval of 2026 Budget Expenditures. That the estimated expenditures for each fund as more specifically identified in the attached 2026 Budget are accepted and approved.

Section 3. Adoption of Budget for 2026. That the attached 2026 Budget as submitted is approved and adopted as the District's budget for fiscal year 2026.

Section 4. Adoption and Certification of Mill Levy. That the mill levy necessary to generate the revenues set forth in the 2026 Budget, and as previously approved by the voters within the District's jurisdiction, is hereby adopted and shall be certified to Summit County.

The foregoing Resolution was seconded by Director Johnson.

ADOPTED AND APPROVED this 18th day of November 2025.

Signed by: 
00730B6F7C0E4B9...
Joe Ben Slivka, President

ATTEST:

DocuSigned by:

535CDDFE3A2E48A...
John Piotti, Treasurer

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of SUMMIT COUNTY, Colorado.

On behalf of the SUMMIT FIRE & EMS FIRE PROTECTION DISTRICT,
 (taxing entity)^A
 the BOARD OF DIRECTORS
 (governing body)^B
 of the SUMMIT FIRE & EMS FIRE PROTECTION DISTRICT
 (local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 1,911,469,190 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 1,844,782,930 (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: 12/08/2025 for budget/fiscal year 2026.
 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	14.56 mills	\$ 26,859,344
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	<input type="text"/> mills	\$ <input type="text"/>
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	0.03 mills	\$ 60,895
7. Other ^N (specify): _____	_____ mills	\$ _____
_____	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	14.59 mills	\$ 26,920,239

Contact person: (print) Brian Schenking Daytime phone: (970) 262-5100
 Signed: Brian Schenking Title: Interim Fire Chief
Signed by: 0F0E21E144224F5...

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

¹ If the *taxing entity's* boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.
² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's **FINAL** certification of valuation).