



To: Board of Directors
From: Ben Cowan, Fiscal Agent
Date: Monday, February 17, 2025
Subject: Budget Amendment

Purpose:

To amend the budget in alignment with the new chart of accounts, appropriate funds for National Dispatch as a Special Revenue Fund, combine the Capital Expenditures Fund with the General Fund, record passthrough DOLA pension funds, and reduce expenditures by City of Gunnison direct expenditures.

Background:

The adoption of Resolution No. 2, Series 2025, by the Gunnison County Fire Protection District marks a significant adjustment to the 2025 budget. The resolution ensures the proper allocation of funds to support firefighter response efforts and aligns financial management practices with the district's evolving operational needs.

One of the key provisions of the resolution is the creation of a Special Revenue Fund titled the National Dispatch Fund, with an allocation of \$500,000. This fund is designated to account for the revenues and expenditures associated with deploying local firefighters to national fire response efforts. The establishment of this fund enhances transparency and ensures that financial resources dedicated to these emergency response efforts are properly managed and accounted for.

Additionally, the resolution eliminates the Capital Expenditures Fund and transfers its balance of \$552,000 into the General Fund. This consolidation streamlines financial operations by reducing the number of separate accounts, allowing for more efficient management of the district's financial resources.

The resolution also includes an appropriation of \$35,222 in passthrough State of Colorado matching funds for the Firemen's Pension Fund. Furthermore, the resolution adjusts the district's budget by recognizing that \$75,732 in revenues and expenditures related to the combined fire

services Intergovernmental Agreement with the City of Gunnison will be directly recorded by the City and, therefore, excluded from the district's budget.

Staff Recommendation:

Staff recommends the adoption of the proposed Resolution.

Action(s) Requested of the Board:

A motion to approve a Resolution of the Governing Board of the Gunnison County Fire Protection District Adopting an Additional Appropriation for the Fiscal Year Ending December 31, 2025.



**RESOLUTION NO. 2
SERIES 2025**

A RESOLUTION OF THE GOVERNING BOARD OF THE GUNNISON COUNTY FIRE PROTECTION DISTRICT ADOPTING AN ADDITIONAL APPROPRIATION FOR THE FISCAL YEAR ENDING DECEMBER 31, 2025

WHEREAS, the Board approved the 2025 budget on November 21, 2024; and

WHEREAS, the appropriation resolution did not include the expenditure of funds for firefighter response for the National Dispatch Fund in the amounts of five-hundred thousand dollars (\$500,000); and

WHEREAS, the Board of the Gunnison County Fire Protection District wishes to eliminate the Capital Expenditures Fund and combine the fund balance with the General Fund in the amount of five-hundred fifty-two thousand dollars (\$552,000); and

WHEREAS, the Board of the Gunnison County Fire Protection District wishes to create a Special Revenue Fund titled the National Dispatch Fund to account for the revenues and expenditures of firefighters sent to support response to national fires in the amount of five-hundred thousand dollars (\$500,000); and

WHEREAS, the Board of the Gunnison County Fire Protection District wishes to appropriate the passthrough State of Colorado matching funds for the Firemen’s Pension Fund in the anticipated amount of thirty-five thousand dollars (\$35,222); and

WHEREAS, the City of Gunnison will directly record certain revenues and expenditures in support of the combined fire services Intergovernmental Agreement dated December 19, 2024 that should not be included in the budget of the Gunnison County Fire Protection District budget in the appropriated amount of seventy-five thousand, seven hundred and thirty-two dollars (\$75,732);

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE GUNNISON COUNTY FIRE PROTECTION DISTRICT AS FOLLOWS:

Section 1. Appropriations. Section 1 of RESOLUTION TO APPROPRIATE SUMS OF MONEY, is amended to reflect the budgeting and appropriation of aggregate 2025 revenues and expenditures as follows:

	Original 2025 Budget	Additional Appropriation	Final 2025 Budget
Revenues			
General Fund	1,556,559	443,490	2,000,049
Capital Expenditures	594,273	(594,273)	-
National Dispatch	-	500,000	500,000
	2,150,832	349,217	2,500,049
Expenditures			
General Fund	1,551,040	476,268	2,027,308
Capital Expenditures	552,000	(552,000)	-
National Dispatch	-	500,000	500,000
	2,103,040	424,268	2,527,308

Section 2. Amendment. This Resolution shall constitute an amendment to the 2024 RESOLUTION TO APPROPRIATE SUMS OF MONEY.

The foregoing resolution was moved, seconded and passed unanimously at a regular meeting of the Board of the Gunnison County Fire Protection District this 20th day of February, 2025.

GUNNISON COUNTY FIRE PROTECTION DISTRICT

By _____
Dennis Spritzer, Chair

Attest:

By _____
Deborah Ferchau, Secretary

**Gunnison County Fire Protection District
2025 Budget**

BUDGET SUMMARY BY FUNCTION

	2022 Actual	2023 Actual	2024 Budget	2024 Amended Bdgl	2024 Projection	2025 Budget	2025 Amended
Revenues							
Taxes	895,907	884,013	1,150,393	1,150,393	1,242,584	1,150,785	1,150,785
Intergovernment	293,379	327,211	903,748	903,748	642,385	799,264	1,299,264
Investment Income	26,234	91,770	50,000	50,000	67,769	50,000	50,000
Miscellaneous Revenues	31,489	20,828	0	0	8,193	150,783	0
Transfers In	106,949	127,543	0	0	46,000	0	0
Total Revenues	1,353,958	1,451,365	2,104,141	2,104,141	2,006,931	2,150,832	2,500,049
Expenses							
Personnel Expenses	381,545	424,658	573,392	573,392	552,748	726,038	1,176,038
Operations Expenditures	391,005	358,715	1,097,703	1,097,703	722,468	825,003	799,271
Capital Outlay	458,130	70,496	1,705,000	1,855,000	1,566,522	552,000	552,000
Transfers Out	106,949	127,543	0	0	46,000	0	0
Total Expenditures	1,337,630	981,413	3,376,095	3,526,095	2,887,738	2,103,041	2,527,309
Revenues Over (Under) Expenditures	16,328	469,952	(1,271,954)	(1,421,954)	(880,807)	47,791	(27,260)
Beginning Fund Balance	3,545,056	3,561,384	4,031,336	4,031,336	4,031,336	3,150,529	3,198,320
Ending Fund Balance	3,561,384	4,031,336	2,759,382	2,609,382	3,150,529	3,198,320	3,171,060
Ending Fund Balance % of Total Expenditures	266%	411%	82%	74%	109%	152%	125%
Ending Fund Balance Analysis							
Unreserved Fund Balance	993,005	1,353,841	990,584	840,584	1,160,046	1,158,632	1,131,372
Emergency TABOR Reserve	21,756	39,280	49,624	49,624	51,569	58,501	58,501
Capital Replacement Reserve	2,546,623	2,638,215	1,719,174	1,719,174	1,938,914	1,981,187	1,981,187
	3,561,384	4,031,336	2,759,382	2,609,382	3,150,529	3,198,320	3,171,060
Ending Unreserved FB % of Total Operating Exp.	129%	173%	59%	50%	91%	75%	57%

**Gunnison County Fire Protection District
2025 Budget**

**GENERAL FUND
83-91-2950**

	2022 Actual	2023 Actual	2024 Budget	2024 Amended Bdgl	2024 Projection	2025 Budget	2025 Amended
Revenues							
3010 Property Tax	839,785	836,865	1,111,893	1,111,893	1,202,943	1,112,285	1,112,285
3050 Specific Ownership	53,583	44,776	37,000	37,000	38,172	37,000	37,000
3098 Penalties & Interest Prop Tax	2,539	2,373	1,500	1,500	1,469	1,500	1,500
3220 CO Dept of Loc Affairs (DOLA)	35,222	35,222	20,000	20,000	-	20,000	20,000
3239 Other State Grants	1,933	1,342	-	-	1,385	-	-
3240 City of Gunnison	-	-	483,748	483,748	475,000	779,264	779,264
3701 Earnings on Investments	26,234	91,770	50,000	50,000	67,769	50,000	50,000
3702 Unrealized Gain (Loss)	-	-	-	-	-	-	-
3899 Other Revenue	31,489	20,828	-	-	8,193	150,783	-
3984 Transfer from National Dispatch	106,949	127,543	-	-	46,000	-	-
Total Revenues	1,097,735	1,160,719	1,704,141	1,704,141	1,840,931	2,150,832	2,000,049
Expenses							
<i>Personnel Expenses</i>							
4000 Full-Time Salaries and Wages	148,500	169,533	313,933	313,933	331,557	377,700	377,700
4010 Part-Time Salaries and Wages	6,300	6,600	61,000	61,000	44,400	62,000	62,000
4020 Overtime	-	-	474	474	-	15,000	15,000
4040 Cost of Living Stipend	-	-	-	-	-	-	-
4050 Volunteer Nominal Fees	56,655	54,345	88,000	88,000	75,000	88,000	88,000
4100 Social Security	26,006	32,221	9,739	9,739	20,123	23,417	23,417
4120 Medicare	-	-	25,278	25,278	4,706	5,477	5,477
4130 Health Insurance	726	348	31,343	31,343	34,154	92,319	92,319
4140 Retirement	4,455	5,320	12,070	12,070	13,162	18,885	18,885
4200 Workers' Compensation Ins	10,414	12,815	31,530	31,530	29,646	22,165	22,165
4210 Wellness Benefit	-	-	25	25	-	21,075	21,075
<i>Total Personnel Expenses</i>	<i>253,056</i>	<i>281,182</i>	<i>573,392</i>	<i>573,392</i>	<i>552,748</i>	<i>726,038</i>	<i>726,038</i>
<i>Operations Expenses</i>							
5010 Office Supplies	3,644	4,198	8,000	8,000	6,000	8,000	8,000
5020 Operating Supplies	25,513	13,868	86,096	86,096	65,000	46,000	46,000
5070 Postage and Shipping	-	-	150	150	-	300	300
5080 Printing and Publishing	-	-	-	-	-	-	-
5090 Clothing/Uniforms	23,181	22,641	50,000	50,000	55,000	50,000	50,000
5110 Gasoline	20,741	16,661	18,000	18,000	18,000	19,000	19,000
5410 Vehicle & Heavy Equip Parts	28,206	45,802	-	-	-	-	-
5420 Tools	-	-	-	-	-	-	-
5810 Equipment & Furn. under \$5,000	-	-	-	-	-	-	-
5820 Computer Equip under \$5,000	-	-	-	-	-	-	-
5940 Education/Promotion (Fire Prevention)	-	2,978	3,000	3,000	3,000	6,000	6,000
5988 Training Supplies	150	-	51,125	51,125	50,000	10,000	10,000
6010 Utilities	-	-	-	-	-	20,000	20,000
6110 Telephone - Service	-	-	952	952	630	943	943
6120 Telephone - Cell Phone	-	-	1,968	1,968	605	1,200	1,200
6130 Telephone - Satellite	-	-	-	-	-	-	-
6410 Repair & Maint - Station	13,284	12,951	27,000	27,000	27,000	9,000	9,000
6420 Repair & Maint - Equipment	9,748	3,484	66,732	66,732	56,786	72,400	72,400
6492 Repair & Maint - Shop	3,510	1,618	18,000	18,000	15,000	18,000	18,000
6493 Repair & Maint - Radios	9,132	749	-	-	-	-	-
7030 Legal Services	13,599	16,534	20,000	20,000	25,000	15,000	15,000
7050 Contracted Services	-	-	-	-	-	55,238	55,238
7061 Auditing Services	5,700	5,800	6,000	6,000	5,800	6,000	6,000
7067 Outlying Station Support	34,699	23,412	45,000	45,000	40,000	45,000	45,000
7066 Treasurer's Fees	25,062	24,838	35,000	35,000	35,000	28,000	28,000
7090 Other Professional Services	-	-	-	-	-	-	-
7091 Interpretation Services	-	-	-	-	20	500	500
7110 Travel - Transportation	-	-	-	-	-	2,000	2,000
7130 Travel - Meals	-	-	-	-	-	7,000	7,000
7140 Travel - Lodging	-	-	6,000	6,000	4,500	10,000	10,000
7220 Meetings - Meals	-	-	-	-	-	4,000	4,000
7320 Rental - Buildings and Land	-	-	-	-	30,465	34,810	34,810
7430 Dispatch Fees	11,951	13,075	29,093	29,093	29,142	31,600	31,600
7480 Bank Fees	7	35	-	-	-	-	-
7490 Late Fees	-	-	-	-	-	-	-
7510 Books & Subscriptions	-	-	3,950	3,950	3,500	8,000	8,000
7530 Software Subscriptions	-	-	-	-	-	9,500	9,500
7610 Insurance & Bonds	29,889	28,161	45,617	45,617	46,000	31,183	31,183
7910 Advertising & Legal Notices	-	-	-	-	-	-	-
7920 Dues & Memberships	-	-	5,000	5,000	5,000	23,000	23,000
7930 Schools and Training	36,470	26,551	-	-	-	-	-
7960 Election Costs	-	-	75,000	75,000	-	144,000	144,000
9113 Building Use Charge	-	-	-	-	-	-	-
9300 Contingency	-	-	15,000	15,000	-	33,597	33,597
9860 Contributions	75,732	75,732	81,020	81,020	81,020	75,732	-

<i>Total Operating Expenses</i>	370,220	339,089	697,703	697,703	602,468	825,003	749,271
<i>Capital Expenses (see detail)</i>							
8130 Building Construction	-	-	-	-	-	-	-
8200 Improve. Other than Buildings	-	19,589	75,000	75,000	-	100,000	100,000
8300 Equipment	122,233	12,609	50,000	50,000	51,522	-	-
8310 Heavy Equipment	335,731	32,848	1,180,000	1,180,000	1,320,000	-	-
8320 Vehicles	-	-	300,000	450,000	195,000	255,000	255,000
8330 Shop Equipment	-	-	-	-	-	47,000	47,000
8500 Capital Design	167	5,450	100,000	100,000	-	150,000	150,000
<i>Total Capital Expenses</i>	458,130	70,496	1,705,000	1,855,000	1,566,522	552,000	552,000
Total Expenses	1,081,406	690,766	2,976,095	3,126,095	2,721,738	2,103,041	2,027,309
Net Income/Loss	16,328	469,952	(1,271,954)	(1,421,954)	(880,807)	47,791	(27,260)
Beginning Fund Balance	3,545,056	3,561,384	4,031,336	4,031,336	4,031,336	3,150,529	3,198,320
Ending Fund Balance	3,561,384	4,031,336	2,759,382	2,609,382	3,150,529	3,198,320	3,171,060
Ending Fund Balance % of Total Expenditures	329%	584%	93%	83%	116%	152%	156%

**Gunnison County Fire Protection District
2025 Budget**

**NATIONAL DISPATCH SPECIAL REVENUE FUND
84-91-2955**

	2022 Actual	2023 Actual	2024 Budget	2024 Amended Bdgl	2024 Projection	2025 Budget	2025 Amended
Revenues							
3222 CO Dept of Public Safety (DPS)	256,224	290,646	400,000	400,000	166,000	-	500,000
Total Revenues	256,224	290,646	400,000	400,000	166,000	-	500,000
Expenses							
<i>Personnel Expenses</i>							
4000 Full-Time Salaries and Wages	-	-	-	-	-	-	-
4010 Part-Time Salaries and Wages	128,489	143,477	-	-	-	-	352,061
4020 Overtime	-	-	-	-	-	-	50,000
4100 Social Security	-	-	-	-	-	-	24,928
4120 Medicare	-	-	-	-	-	-	5,830
4130 Health Insurance	-	-	-	-	-	-	-
4140 Retirement	-	-	-	-	-	-	2,500
4200 Workers' Compensation Ins	-	-	-	-	-	-	14,681
<i>Total Personnel Expenses</i>	<i>128,489</i>	<i>143,477</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>450,000</i>
<i>Administrative Expenses</i>							
5020 Operating Supplies	-	-	400,000	400,000	120,000	-	-
7140 Travel - Misc.	20,786	19,627	-	-	-	-	50,000
9983 Transfer to General Fund	106,949	127,543	-	-	46,000	-	-
<i>Total Operating Expenses</i>	<i>127,734</i>	<i>147,170</i>	<i>400,000</i>	<i>400,000</i>	<i>166,000</i>	<i>-</i>	<i>50,000</i>
Total Expenses	256,224	290,646	400,000	400,000	166,000	-	500,000
Net Income/Loss	-	(0)	-	-	-	-	-
Beginning Fund Balance	-	-	-	(0)	(0)	(0)	(0)
Ending Fund Balance	-	(0)	-	(0)	(0)	(0)	(0)
Ending Fund Balance % of Total Expenditures	0%	0%	0%	0%	0%	#DIV/0!	0%

**Gunnison County Fire Protection District
2025 Budget**

CAPITAL BUDGET

	2022 Actual	2023 Actual	2024 Budget	2024 Amended Bdgt	2024 Projection	2025 Budget
Expenses						
<i>Building Construction</i>						
101 Fire Station Construction	-	-	-	-	-	-
<i>Total Building Construction</i>	-	-	-	-	-	-
<i>Improve. Other than Buildings</i>						
201 Training Facility Concrete	-	19,589	75,000	75,000	-	100,000
<i>Total Improve. Other than Buildings</i>	-	19,589	75,000	75,000	-	100,000
<i>Equipment</i>						
n/a Communication Radios	25,585	-	-	-	-	-
n/a Extraction Tools	96,648	-	-	-	-	-
301 Dump Trailer	-	12,609	-	-	-	-
302 Wildland UTV	-	-	50,000	50,000	51,522	-
<i>Total Equipment</i>	122,233	12,609	50,000	50,000	51,522	-
<i>Heavy Equipment</i>						
n/a Draft Commander	133,234	-	-	-	-	-
n/a Dispatch Type 6	202,497	-	-	-	-	-
401 Engine 619	-	32,642	-	-	-	-
402 Rescue 20	-	-	300,000	300,000	450,000	-
403 Tender 25	-	103	440,000	440,000	435,000	-
404 Tender 26	-	103	440,000	440,000	435,000	-
<i>Heavy Equipment</i>	335,731	32,848	1,180,000	1,180,000	1,320,000	-
<i>Vehicles</i>						
501 Fire Chief 1	-	-	150,000	150,000	65,000	85,000
503 Fire Officer 1	-	-	150,000	150,000	65,000	85,000
504 Fire Officer 2	-	-	-	150,000	65,000	85,000
<i>Total Vehicles</i>	-	-	300,000	450,000	195,000	255,000
<i>Shop Equipment</i>						
601 40k Truck Lift	-	-	-	-	-	40,000
602 Portable Truck Scale	-	-	-	-	-	7,000
<i>Total Shop Equipment</i>	-	-	-	-	-	47,000
<i>Capital Design</i>						
701 Fire Station Design	167	5,450	100,000	100,000	-	150,000
<i>Total Capital Design</i>	167	5,450	100,000	100,000	-	150,000
Total Capital Expenses	458,130	70,496	1,705,000	1,855,000	1,566,522	552,000

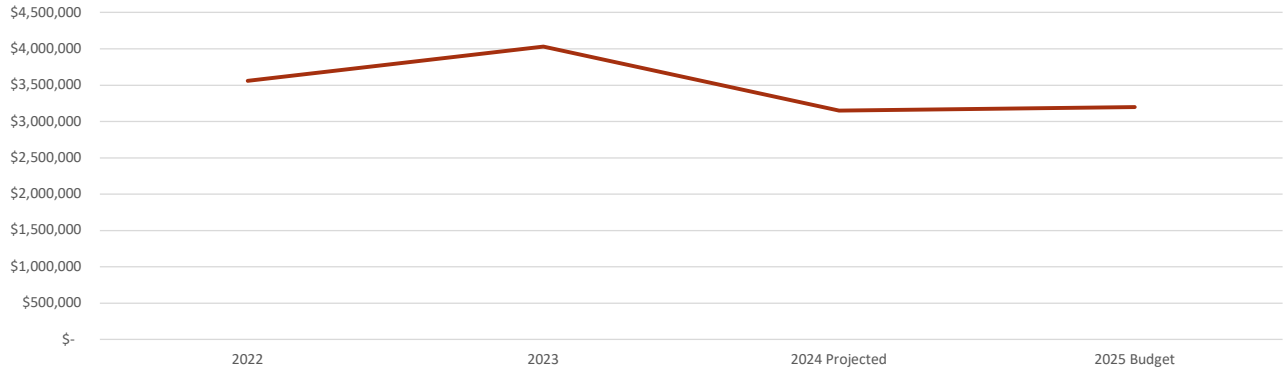
**Gunnison County Fire Protection District
2025 Budget**

CAPITAL IMPROVEMENT PLAN

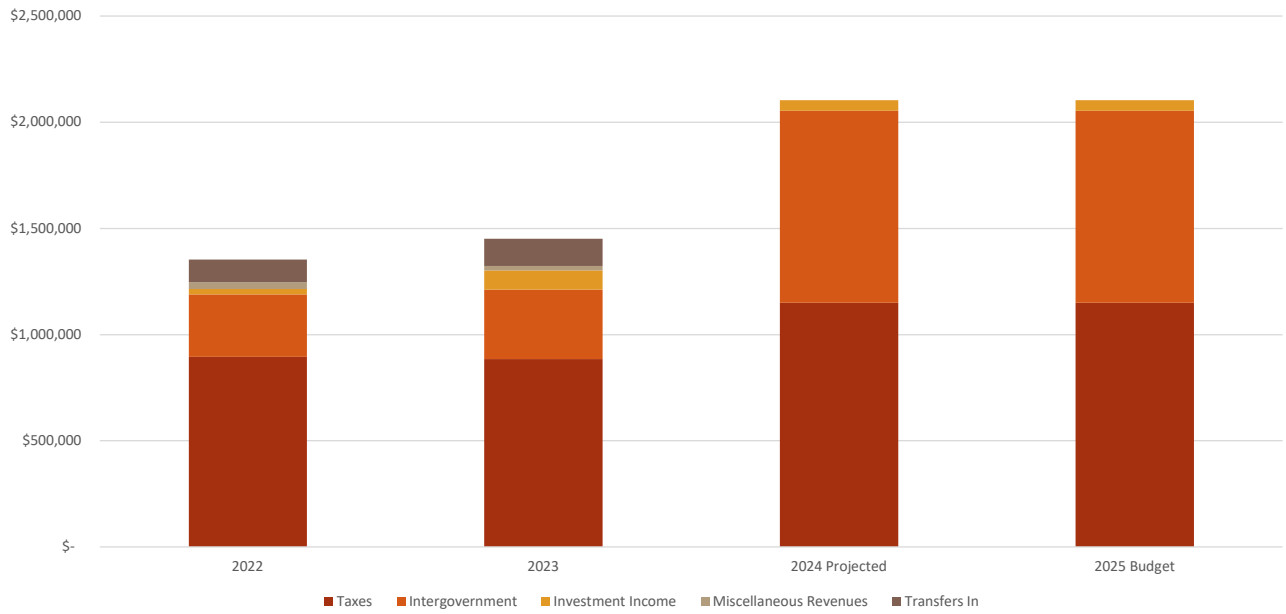
	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
<i>Building Construction</i>										
Fire Station Construction										
Shop Building	500,000									
Total Building Construction	500,000	-	-	-	-	-	-	-	-	-
<i>Improve. Other than Buildings</i>										
Training Facility Concrete	25,000	25,000	25,000	25,000	25,000	25,000				
Total Improve. Other than Buildings	25,000	25,000	25,000	25,000	25,000	25,000	-	-	-	-
<i>Equipment</i>										
Communication Radios										
Extrication Tools						150,000				
Dump Trailer										
Wildland UTV										
Hose			10,000	10,000	10,000					
Forcible Entry Trainer					10,000					
Swift Water Trailer					20,000					
Breathing Air Compressor			100,000							
SCBA				500,000						
Radios								150,000		
Total Equipment	-	-	110,000	510,000	40,000	150,000	-	150,000	-	-
<i>Heavy Equipment</i>										
Draft Commander										
Dispatch Type 6										
Engine 619										
Rescue 20										
Tender 25										
Tender 26										
Engine 23										900,000
Engine 24	500,000									
Brush 27		300,000								
Brush 28		300,000								
Brush 29		300,000								
Rescue 21							550,000			
Rescue 22									550,000	
Heavy Equipment	500,000	900,000	-	-	-	-	550,000	-	550,000	900,000
<i>Vehicles</i>										
Fire Chief 1										150,000
Fire Officer 1										150,000
Fire Officer 2										150,000
Fire Mechanic 3	150,000									
Total Vehicles	150,000	-	-	-	-	-	-	-	-	450,000
<i>Shop Equipment</i>										
40k Truck Lift										
Portable Truck Scale										
Total Shop Equipment	-	-	-	-	-	-	-	-	-	-
<i>Capital Design</i>										
Fire Station Design										
Total Capital Design	-	-	-	-	-	-	-	-	-	-
Total Capital Expenses	1,175,000	925,000	135,000	535,000	65,000	175,000	550,000	150,000	550,000	1,350,000
Beginning Fund Balance	1,981,187	1,028,644	326,101	413,558	356,015	513,472	560,929	418,386	565,843	423,300
Capital Reserve Funding	222,457	222,457	222,457	222,457	222,457	222,457	222,457	222,457	222,457	222,457
City of Gunnison Contribution				255,000			185,000	75,000	185,000	600,000
Capital Expenditures	(1,175,000)	(925,000)	(135,000)	(535,000)	(65,000)	(175,000)	(550,000)	(150,000)	(550,000)	(1,350,000)
Ending Fund Balance	1,028,644	326,101	413,558	356,015	513,472	560,929	418,386	565,843	423,300	(104,243)

Gunnison County Fire Protection District 2025 Budget

Fund Balance



Revenues



Expenditures

