

**Gunnison County Fire Protection District
2026 Budget**

BUDGET SUMMARY BY FUNCTION

	2023 Actual	2024 Actual	2025 Budget	2025 Amended Bdgt	2025 Projection	2026 Budget
Revenues						
Taxes	884,013	1,280,998	1,150,785	1,150,785	1,121,713	1,241,158
Intergovernment	327,211	150,133	799,264	1,299,264	1,264,486	964,950
Investment Income	91,770	98,265	50,000	50,000	80,000	80,000
Miscellaneous Revenues	20,828	10,693	150,783	0	0	0
Transfers In	127,543	(24,027)	0	0	103,516	0
Total Revenues	1,451,365	1,516,062	2,150,832	2,500,049	2,569,716	2,286,108
Expenses						
Personnel Expenses	424,658	428,119	726,038	1,176,038	1,166,963	1,170,020
Operations Expenditures	358,715	467,841	825,003	799,271	888,772	2,346,991
Capital Outlay	70,496	1,714,610	552,000	552,000	374,432	275,000
Transfers Out	127,543	(24,027)	0	0	0	0
Total Expenditures	981,413	2,586,543	2,103,041	2,527,309	2,430,167	3,792,011
Revenues Over (Under) Expenditures	469,952	(1,070,481)	47,791	(27,260)	139,549	(1,505,903)
Beginning Fund Balance	3,561,384	4,031,336	3,150,529	3,150,529	2,960,855	3,100,404
Ending Fund Balance	4,031,336	2,960,855	3,198,320	3,123,269	3,100,404	1,594,501
Ending Fund Balance % of Total Expenditures	411%	114%	152%	124%	128%	42%
Ending Fund Balance Analysis						
Unreserved Fund Balance	1,445,433	245,044	1,420,645	1,345,593	1,102,989	995,461
National Dispatch Reserve	0	0	0	0	0	103,516
Emergency TABOR Reserve	39,280	77,596	58,501	58,501	58,501	68,583
Capital Replacement Reserve	2,546,623	2,638,215	1,719,174	1,719,174	1,938,914	426,941
	4,031,336	2,960,855	3,198,320	3,123,269	3,100,404	1,594,501
Ending Unreserved FB % of Total Operating Exp.	185%	27%	92%	68%	54%	28%

**Gunnison County Fire Protection District
2026 Budget**

**GENERAL FUND
83-91-2950**

	2023 Actual	2024 Actual	2025 Budget	2025 Amended Bdgl	2025 Projection	2026 Budget
Revenues						
3010 Property Tax	836,865	1,220,796	1,112,285	1,112,285	1,074,697	1,201,158
3050 Specific Ownership	44,776	57,536	37,000	37,000	35,930	37,000
3098 Penalties & Interest Prop Tax	2,373	2,666	1,500	1,500	11,086	3,000
3220 CO Dept of Loc Affairs (DOLA)	35,222	35,222	20,000	20,000	35,222	35,222
3239 Other State Grants	1,342	1,385	-	-	-	-
3240 City of Gunnison	-	-	779,264	779,264	729,264	429,264
3701 Earnings on Investments	91,770	98,265	50,000	50,000	80,000	80,000
3899 Other Revenue	20,828	10,693	150,783	-	-	-
3984 Transfer from National Dispatch	127,543	(24,027)	-	-	-	-
Total Revenues	1,160,719	1,402,536	2,150,832	2,000,049	1,966,199	1,785,644
Expenses						
<i>Personnel Expenses</i>						
4000 Full-Time Salaries and Wages	169,533	182,533	377,700	377,700	377,700	408,300
4010 Part-Time Salaries and Wages	6,600	7,000	62,000	62,000	62,000	8,000
4020 Overtime	-	-	15,000	15,000	15,000	11,207
4040 Cost of Living Stipend	-	-	-	-	-	-
4050 Volunteer Nominal Fees	54,345	67,213	88,000	88,000	88,000	142,000
4100 Social Security	32,221	36,944	23,417	23,417	23,417	35,309
4120 Medicare	-	-	5,477	5,477	5,477	8,258
4130 Health Insurance	348	-	92,319	92,319	92,319	37,383
4140 Retirement	5,320	-	18,885	18,885	18,885	29,445
4200 Workers' Compensation Ins	12,815	13,760	22,165	22,165	22,165	18,579
4210 Wellness Benefit (CSU Heart Program)	-	-	21,075	21,075	12,000	21,075
<i>Total Personnel Expenses</i>	<i>281,182</i>	<i>307,450</i>	<i>726,038</i>	<i>726,038</i>	<i>716,963</i>	<i>719,556</i>
<i>Operations Expenses</i>						
5010 Office Supplies	4,198	4,630	8,000	8,000	2,000	5,000
5020 Operating Supplies	13,868	31,366	46,000	46,000	25,000	46,000
5070 Postage and Shipping	-	-	300	300	600	1,000
5080 Printing and Publishing	-	-	-	-	2,100	-
5090 Clothing/Uniforms	22,641	27,321	50,000	50,000	50,000	50,000
5110 Gasoline	16,661	13,624	19,000	19,000	22,000	22,000
5410 Vehicle & Heavy Equip Parts	45,802	40,031	-	-	-	-
5420 Tools	-	-	-	-	-	-
5810 Equipment & Furn. under \$5,000	-	-	-	-	-	-
5820 Computer Equip under \$5,000	-	-	-	-	-	-
5940 Education/Promotion (Fire Prevention)	2,978	114	6,000	6,000	4,000	6,000
5988 Training Supplies	-	-	10,000	10,000	-	10,000
6010 Utilities	-	-	20,000	20,000	15,000	20,000
6110 Telephone - Service	-	-	943	943	100	1,000
6120 Telephone - Cell Phone	-	-	1,200	1,200	2,000	2,400
6130 Telephone - Satellite	-	-	-	-	2,000	2,400
6410 Repair & Maint - Station	12,951	15,550	9,000	9,000	6,000	9,000
6420 Repair & Maint - Equipment	3,484	-	72,400	72,400	60,000	75,000
6492 Repair & Maint - Shop	1,618	10,690	18,000	18,000	5,000	15,000
6493 Repair & Maint - Radios	749	2,740	-	-	-	5,000
7030 Legal Services	16,534	31,332	15,000	15,000	25,000	20,000
7050 Contracted Services (City)	-	-	55,238	55,238	55,238	40,386
7061 Auditing Services	5,800	5,800	6,000	6,000	6,000	6,000
7067 Outlying Station Support	23,412	36,586	45,000	45,000	45,000	60,000
7066 Treasurer's Fees	24,838	33,173	28,000	28,000	26,000	24,144
7090 Other Professional Services	-	-	-	-	15,000	20,000
7091 Interpretation Services	-	-	500	500	-	500
7110 Travel - Transportation	-	-	2,000	2,000	1,500	2,000
7130 Travel - Meals	-	-	7,000	7,000	5,000	7,000
7140 Travel - Lodging	-	-	10,000	10,000	10,000	10,000
7220 Meetings - Meals	-	-	4,000	4,000	4,000	4,000
7320 Rental - Buildings and Land	-	31,900	34,810	34,810	34,810	34,810
7430 Dispatch Fees	13,075	14,571	31,600	31,600	31,579	43,057
7480 Bank Fees	35	-	-	-	-	-
7490 Late Fees	-	-	-	-	-	-
7510 Books & Subscriptions	-	-	8,000	8,000	6,000	8,000
7530 Software Subscriptions	-	-	9,500	9,500	11,000	12,000
7610 Insurance & Bonds	28,161	39,127	31,183	31,183	47,000	50,000
7910 Advertising & Legal Notices	-	-	-	-	-	-
7920 Dues & Memberships	-	-	23,000	23,000	7,000	10,000
7930 Schools and Training	26,551	36,667	-	-	20,000	20,000
7960 Election Costs	-	-	144,000	144,000	80,000	-
9113 Building Use Charge	-	-	-	-	-	20,294
9300 Contingency	-	-	33,597	33,597	33,597	-
9440 Lease Payments	-	-	-	-	-	-
9860 Contributions	75,732	75,732	75,732	-	75,732	1,635,000
9984 Transfer to National Dispatch	-	-	-	-	103,516	-
<i>Total Operating Expenses</i>	<i>339,089</i>	<i>450,956</i>	<i>825,003</i>	<i>749,271</i>	<i>838,772</i>	<i>2,296,991</i>
<i>Capital Expenses (see detail)</i>						
8130 Building Construction	-	-	-	-	-	-
8200 Improve. Other than Buildings	19,589	-	100,000	100,000	-	125,000
8300 Equipment	12,609	240,807	-	-	-	-
8310 Heavy Equipment	32,848	1,058,582	-	-	3,683	-
8320 Vehicles	-	365,222	255,000	255,000	255,000	150,000
8330 Shop Equipment	-	-	47,000	47,000	40,413	-
8500 Capital Design	5,450	50,000	150,000	150,000	75,336	-
<i>Total Capital Expenses</i>	<i>70,496</i>	<i>1,714,610</i>	<i>552,000</i>	<i>552,000</i>	<i>374,432</i>	<i>275,000</i>
Total Expenses	690,766	2,473,017	2,103,041	2,027,309	1,930,167	3,291,547
Net Income/Loss	469,952	(1,070,481)	47,791	(27,260)	36,032	(1,505,903)
Beginning Fund Balance	3,561,384	4,031,336	3,150,529	3,150,529	2,960,856	2,996,888
Ending Fund Balance	4,031,336	2,960,856	3,198,320	3,123,269	2,996,888	1,490,985
Ending Fund Balance % of Total Expenditures	584%	120%	152%	154%	155%	45%

**Gunnison County Fire Protection District
2026 Budget**

NATIONAL DISPATCH SPECIAL REVENUE FUND
84-91-2955

	2023 Actual	2024 Actual	2025 Budget	2025 Amended Bdgt	2025 Projection	2026 Budget
Revenues						
3222 CO Dept of Public Safety (DPS)	290,646	113,526	-	500,000	500,000	500,464
3701 Earnings on Investments	-	-	-	-	-	-
3983 Transfer from General Fund	-	-	-	-	103,516	-
Total Revenues	290,646	113,526	-	500,000	603,516	500,464
Expenses						
<i>Personnel Expenses</i>						
4010 Part-Time Salaries and Wages	143,477	120,669	-	352,061	352,061	368,033
4020 Overtime	-	-	-	50,000	50,000	50,000
4100 Social Security	-	-	-	24,928	24,928	14,483
4120 Medicare	-	-	-	5,830	5,830	6,061
4140 Retirement	-	-	-	2,500	2,500	-
4200 Workers' Compensation Ins	-	-	-	14,681	14,681	11,887
<i>Total Personnel Expenses</i>	<i>143,477</i>	<i>120,669</i>	<i>-</i>	<i>450,000</i>	<i>450,000</i>	<i>450,464</i>
<i>Administrative Expenses</i>						
5020 Operating Supplies	-	-	-	-	5,000	5,000
5110 Gasoline	-	-	-	-	-	5,000
7130 Travel - Meals	-	-	-	-	20,000	20,000
7140 Travel - Lodging	19,627	16,885	-	50,000	25,000	20,000
9983 Transfer to General Fund	127,543	(24,027)	-	-	-	-
<i>Total Operating Expenses</i>	<i>147,170</i>	<i>(7,142)</i>	<i>-</i>	<i>50,000</i>	<i>50,000</i>	<i>50,000</i>
Total Expenses	290,646	113,527	-	500,000	500,000	500,464
Net Income/Loss	(0)	(0)	-	-	103,516	-
Beginning Fund Balance	-	(0)	-	(0)	(0)	103,516
Ending Fund Balance	(0)	(0)	-	(0)	103,516	103,516
Ending Fund Balance % of Total Expenditures	0%	0%	0%	0%	21%	21%

Gunnison County Fire Protection District 2026 Budget

PROPERTY TAXES

	Gunnison County	Saguache County	TOTAL
Vacant Land	47,047,740	751,311	47,799,051
Residential	169,143,260	3,533,863	172,677,123
Commercial	24,627,200	215,284	24,842,484
Industrial	1,003,810	-	1,003,810
Agricultural	8,849,710	1,143,090	9,992,800
Natural Resources	1,865,080	287,722	2,152,802
State Ass'd (Pub Util)	8,945,130	852,158	9,797,288
Total Assessed Value	261,481,930	6,783,428	268,265,358
Permanent Mill Levy	4.500	4.500	
Property Taxes (Gross)	1,176,669	30,525	1,207,194
Treasurer's Fees	(23,533)	(611)	(24,144)
Estimated Uncollectible	(5,883)	(153)	(6,036)
Property Taxes (Net)	1,147,258	29,766	1,177,014

* 2026 Budget based on preliminary property tax certification.

**Gunnison County Fire Protection District
2026 Budget**

CAPITAL BUDGET

	2023 Actual	2024 Actual	2025 Budget	2025 Amended Bdgt	2025 Projection	2026 Budget
Expenses						
<i>Building Construction</i>						
101 Fire Station Construction	-	-	-	-	-	-
102 Shop Building	-	-	-	-	-	-
<i>Total Building Construction</i>	-	-	-	-	-	-
<i>Improve. Other than Buildings</i>						
201 Training Facility Concrete	19,589	-	100,000	100,000	-	125,000
<i>Total Improve. Other than Buildings</i>	19,589	-	100,000	100,000	-	125,000
<i>Equipment</i>						
n/a Communication Radios	-	116,842	-	-	-	-
n/a Tools	-	45,372	-	-	-	-
301 Dump Trailer	12,609	-	-	-	-	-
302 Wildland UTV	-	78,593	-	-	-	-
<i>Total Equipment</i>	12,609	240,807	-	-	-	-
<i>Heavy Equipment</i>						
n/a Draft Commander	-	-	-	-	-	-
n/a Dispatch Type 6	-	-	-	-	-	-
401 Engine 619	32,642	-	-	-	-	-
402 Rescue 20	-	2,077	-	-	2,965	-
403 Tender 25	103	622,055	-	-	718	-
404 Tender 26	103	434,450	-	-	-	-
405 Engine 24	-	-	-	-	-	-
<i>Total Heavy Equipment</i>	32,848	1,058,582	-	-	3,683	-
<i>Vehicles</i>						
501 Fire Chief 1	-	120,809	85,000	85,000	85,000	-
503 Fire Officer 1	-	120,809	85,000	85,000	85,000	-
504 Fire Officer 2	-	123,603	85,000	85,000	85,000	-
505 Fire Chief 2	-	-	-	-	-	150,000
<i>Total Vehicles</i>	-	365,222	255,000	255,000	255,000	150,000
<i>Shop Equipment</i>						
601 40k Truck Lift	-	-	40,000	40,000	35,613	-
602 Portable Truck Scale	-	-	7,000	7,000	4,800	-
<i>Total Shop Equipment</i>	-	-	47,000	47,000	40,413	-
<i>Capital Design</i>						
701 Fire Station Design	5,450	50,000	150,000	150,000	75,336	-
<i>Total Capital Design</i>	5,450	50,000	150,000	150,000	75,336	-
Total Capital Expenses	70,496	1,714,610	552,000	552,000	374,432	275,000

**Gunnison County Fire Protection District
2026 Budget**

CAPITAL IMPROVEMENT PLAN

	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040
<i>Building Construction</i>														
Fire Station Improvements														
Shop Building Improvements														
Total Building Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Improve. Other than Buildings</i>														
Training Facility Concrete	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	-	-	-	-	-	-	-	-	-
<i>Equipment</i>														
Breathing Air Compressor		100,000												
Communication Radios														
Dump Trailer														
Extrication Tools					150,000									
Forcible Entry Trainer				10,000										10,000
Hose		10,000	10,000	10,000										
Radios							150,000							
SCBA			500,000											
Swift Water Trailer				20,000										20,000
Thermal Imaging Cameras											20,000	20,000		
Wildland UTV								50,000						
Total Equipment	-	110,000	510,000	40,000	150,000	-	150,000	50,000	-	-	20,000	20,000	-	30,000
<i>Heavy Equipment</i>														
Brush 27		300,000												300,000
Brush 28		300,000												300,000
Brush 29		300,000												300,000
Engine 12										1,107,387				
Engine 23													1,500,000	
Engine 24	1,000,000													
Engine 619												450,000		
Ladder 11													3,327,697	
Rescue 20													550,000	
Rescue 21								550,000						
Rescue 22										550,000				
Tender 25														440,000
Tender 26														440,000
Heavy Equipment	1,000,000	900,000	-	-	-	-	-	550,000	-	1,657,387	-	450,000	5,377,697	1,780,000
<i>Vehicles</i>														
Fire Chief 1												150,000		
Fire Chief 2												150,000		
Fire Officer 1												150,000		
Fire Officer 2												150,000		
Fire Officer 3												150,000		
Fire Officer 4												150,000		
Total Vehicles	-	-	-	-	-	-	-	-	-	-	-	900,000	-	-
<i>Shop Equipment</i>														
40k Truck Lift														
Portable Truck Scale														
Total Shop Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenses	1,025,000	1,035,000	535,000	65,000	175,000	-	150,000	600,000	-	1,657,387	920,000	470,000	5,377,697	1,810,000
Beginning Fund Balance	426,941	(88,382)	(613,705)	(639,028)	(194,351)	140,326	650,003	1,009,680	919,357	1,429,034	1,388,711	1,128,388	1,168,065	(372,258)
Capital Reserve Funding	509,677	509,677	509,677	509,677	509,677	509,677	509,677	509,677	509,677	509,677	509,677	509,677	509,677	509,677
City of Gunnison Contribution	-	-	-	-	-	-	-	-	-	1,107,387	150,000	-	3,327,697	-
Capital Expenditures	(1,025,000)	(1,035,000)	(535,000)	(65,000)	(175,000)	-	(150,000)	(600,000)	-	(1,657,387)	(920,000)	(470,000)	(5,377,697)	(1,810,000)
Ending Fund Balance	(88,382)	(613,705)	(639,028)	(194,351)	140,326	650,003	1,009,680	919,357	1,429,034	1,388,711	1,128,388	1,168,065	(372,258)	(1,672,581)

Notes:

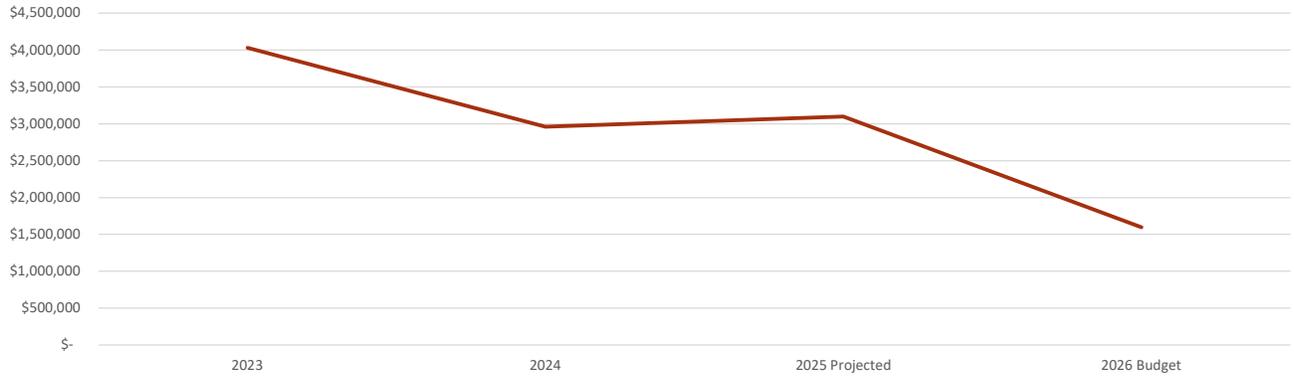
* Red denotes City equipment replacement

1 Replacement funding is built over a life somewhat shorter than expected replacement year to allow for extenuating circumstances. It is the District's procedure to evaluate equipment on an ongoing basis.

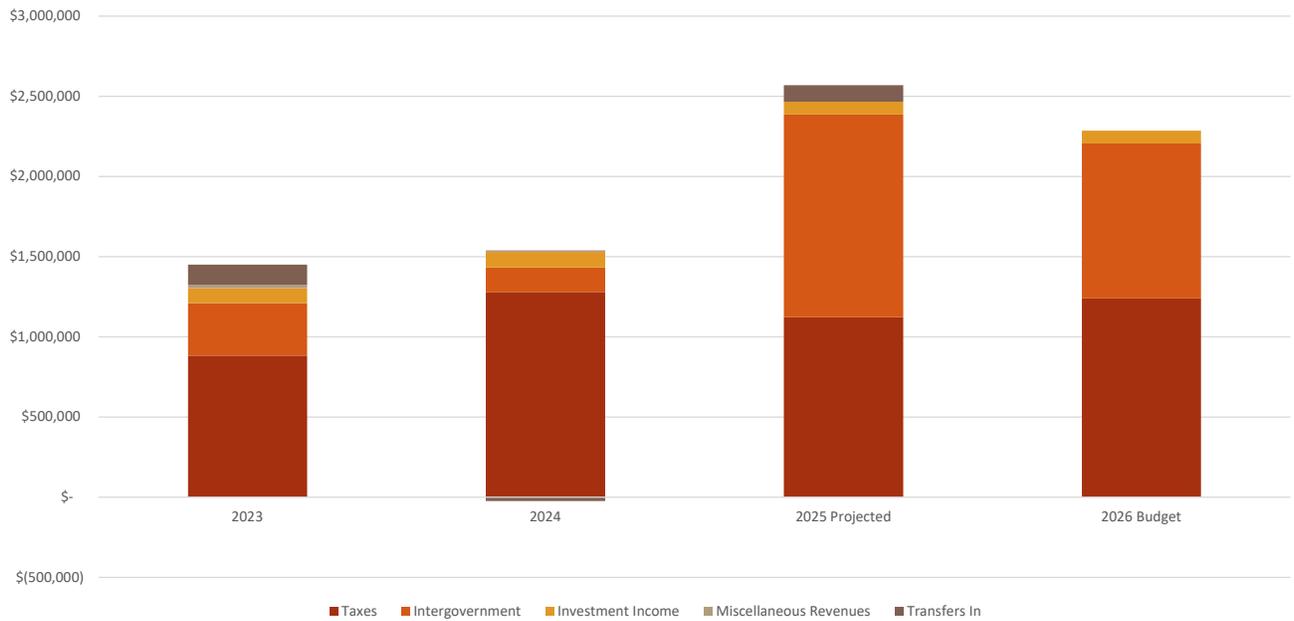
2 F-550 chassis or smaller have traditionally been funded on an 8 year cycle with intended replacement at 10 years. Larger apparatus were funded in 15 and replaced in 20. This budget contemplates funding and replacement in 12 and 25 years, respectively.

Gunnison County Fire Protection District 2026 Budget

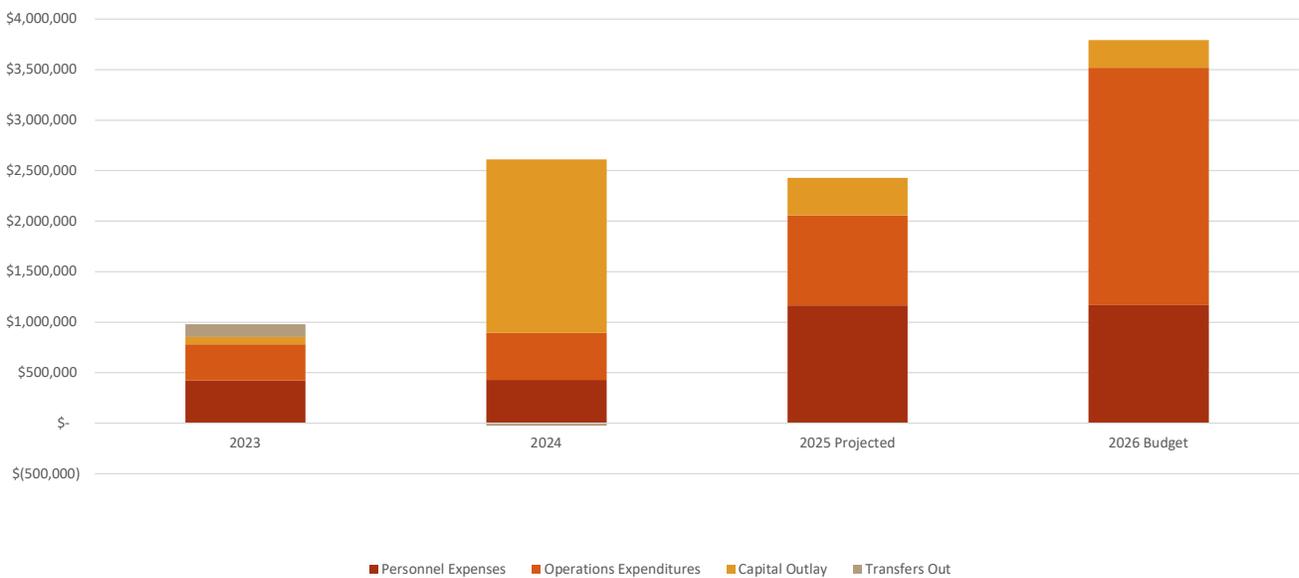
Fund Balance



Revenues



Expenditures



Gunnison County Fire Protection District

Staffing Table

2026

Fund Type/Department/Position	Class	Full-Time	Part-Time	Overtime	Volunteer	Total	Full-Time Equivalents		
		Wage	Wage		Nominal Fees		Cost	2024	2025
Fire Operations: 83-91-2950									
Fire Chief	FT	170,400	0	0	0	239,872	0.00	1.00	1.00
Deputy Fire Chief	FT	134,300	0	0	0	159,025	1.00	1.00	1.00
Fire Captain	FT	103,600	0	0	0	120,093	1.00	1.00	1.00
Secretary (230 hours)	PT	0	8,000	0	0	8,870	0.11	0.11	0.11
Duty Nominal Fees	PT	0	0	0	54,000	59,875	0.00	0.00	0.00
Call Response Nominal Fee	PT	0	0	0	88,000	98,120	0.00	0.00	0.00
Overtime (150 hrs)	OT	0	0	11,207	0	12,624	0.00	0.00	0.00
		<u>408,300</u>	<u>8,000</u>	<u>11,207</u>	<u>142,000</u>	<u>698,480</u>	<u>2.11</u>	<u>3.11</u>	<u>3.11</u>
National Dispatch: 84-91-2950									
Fire Response	PT	0	368,033	0	0	396,640	0.00	0.00	0.00
Overtime	OT	0	0	50,000	0	53,825	0.00	0.00	0.00
		<u>0</u>	<u>368,033</u>	<u>50,000</u>	<u>0</u>	<u>450,465</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Grand Total		408,300	376,033	61,207	142,000	1,148,945	2.11	3.11	3.11