

Resolution No 2026-16

Resolution Amending the 2026 Budget and Appropriating Additional Sums of Money

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE PINWOOD SPRINGS FIRE PROTECTION DISTRICT, COLORADO, AMENDING THE 2026 GENERAL FUND BUDGET AND APPROPRIATING AN ADDITIONAL \$40,000 FOR AN APPARATUS PURCHASE.

WHEREAS, the Board adopted the District's 2026 budget on December 10, 2025, and Resolution 2026-04 appropriated \$126,139 for Operating Expenses and \$11,542 for Lease/Purchase, totaling \$137,681 for the General Fund; and

WHEREAS, the Board previously adopted Resolution 2026-12 regarding a fire apparatus purchase funded from the ColoTrust General Reserve, and now wishes to amend the 2026 budget following public notice and a public hearing and correct the General Fund appropriation totals stated in that resolution; and

WHEREAS, the Board has determined that an additional \$40,000 appropriation is necessary for an apparatus purchase that was not included in the adopted appropriation; and

WHEREAS, the Treasurer has confirmed that \$40,000 of existing unrestricted General Fund balance designated as General Reserve, held in ColoTrust, is available for this purpose, without using required TABOR emergency reserves; and

WHEREAS, notice of the proposed amendment and hearing was published on 10/07/2026 in Estes Park Trail Gazette the proposed amendment was available for public inspection, and a public hearing was held on October 14, 2026, at which interested electors had the opportunity to file or register objections;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE
PINEWOOD SPRINGS FIRE PROTECTION DISTRICT:

Section 1. The 2026 General Fund budget is amended as shown in Exhibit A, incorporated into this resolution, to add a \$40,000 Apparatus Purchase expenditure financed by existing available fund balance. Revenue estimates are unchanged, and projected ending fund balance is reduced by \$40,000.

Section 2. An additional \$40,000 is appropriated from the General Fund for the apparatus purchase. The amended appropriations are Operating Expenses, \$126,139; Lease/Purchase, \$11,542; and Apparatus Purchase, \$40,000; totaling \$177,681. These amounts replace the General Fund appropriation totals in Resolution 2026-04. All other appropriations remain unchanged.

Section 3. Transfers from ColoTrust to the District's general bank account represent movement of existing General Fund cash and shall not be reported as new revenue.

Section 4. The Treasurer shall update the budget records consistent with Exhibit A. The Secretary shall retain the adopted resolution and supporting records and arrange filing of a certified copy with the Colorado Division of Local Government pursuant to C.R.S. § 29-1-109.

Section 5. This resolution takes effect upon adoption.

Section 6. This resolution supersedes and replaces Resolution 2026-12 and its Exhibit A. The \$40,000 apparatus appropriation addressed herein is not an additional appropriation beyond the apparatus purchase. The original General Fund appropriation of \$137,681 is increased by \$40,000 to \$177,681.

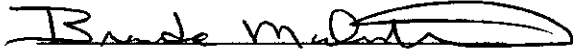
ADOPTED this 14th day of OCT, 2026.

Michael J. Graham
[name], President

ATTEST: Brenda M. [Signature]
[name], Secretary

Certification of Resolution

I, Brenda McIntire, Secretary of the Pinewood Springs Fire Protection District, certify that the attached Resolution No. 2026-16, including Exhibit A, is a true and correct copy of the resolution adopted by the Board of Directors at its regular meeting held on October 14, 2026.



Brenda McIntire, Secretary

Date: 10/14/2026

Seal



Exhibit A 2026 Budget Amendment

Pinewood Springs Fire Protection District

Fiscal year January 1 through December 31 2026

Proposed amendment for a \$40,000 apparatus purchase

General Fund appropriation	Adopted	Change	Amended
Operating Expenses	\$126,139	\$0	\$126,139
Lease/Purchase	\$11,542	\$0	\$11,542
Apparatus Purchase	\$0	\$40,000	\$40,000
Total General Fund	\$137,681	\$40,000	\$177,681

Adopted appropriation amounts are taken from Resolution 2026-04. The Apparatus Purchase line is a new capital expenditure line, separate from 60500 Equipment Supplies. This exhibit supplements the adopted budget and appropriation resolution.

Funding and fund balance effect

Budget component	Adopted	Change	Amended
2026 revenue estimate	\$137,681	\$0	\$137,681
Additional use of existing fund balance	\$0	\$40,000	\$40,000
General Reserve ending balance	\$98,312.00	(\$40,000.00)	\$58,312.00

The actual ColoTrust General Reserve balance as of September 30, 2026, was \$46,697.63, following the completed \$40,000 transfer. This is an actual account balance; do not deduct the transfer again.

Funding source: Existing unrestricted General Fund balance designated as General Reserve, held in ColoTrust. Treasurer confirmation: Patty Peritz.

Beginning fund balances and revenue estimates are unchanged by this amendment. The table uses the adopted budget's printed General Reserve ending balance of \$98,312.00, reduced by \$40,000.00 to \$58,312.00. These are budget comparison amounts, not actual account balances.

The District transferred \$40,000 from ColoTrust General Reserve to its general bank account for the apparatus purchase. This movement of existing cash does not create revenue. Record the apparatus purchase separately.