

GYPSUM FIRE PROTECTION DISTRICT

RESOLUTION NO. 2024-3

RESOLUTION TO AMEND 2024 BUDGET

WHEREAS, the Board of Directors of Gypsum Fire Protection District adopted the budget and appropriated funds for the 2024 fiscal year as follows:

General Fund:	\$ 3,044,115
Capital Projects Fund:	<u>96,178</u>
Total	\$ 3,140,293

WHEREAS, additional expenditures in the General Fund are necessary resulting in expenditures in excess of appropriations for the 2024 fiscal year; and

WHEREAS, such additional expenditures are contingencies which could not have been reasonably foreseen at the time of adoption of the budget; and

WHEREAS, funds are available for such expenditures from unanticipated revenue (other than property taxes) or other surplus funds in the General Fund.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of Gypsum Fire Protection District hereby adopts a supplemental budget and appropriation for the 2024 fiscal year as follows:

General Fund:	\$ 3,624,115
Capital Projects Fund:	<u>\$ 96,178</u>
Total	\$ 3,720,293

BE IT FURTHER RESOLVED, that such sums are hereby appropriated for expenditure from any available funds in the General Fund in accordance with the provisions of §29-1-109, C.R.S.

Adopted this 20th day of November, 2024.

GYPSUM FIRE PROTECTION DISTRICT

By: 
William Stephens, Chairman

Attest:


Katherine Hood, Secretary

Gypsum Fire Protection District

BUDGET FY25

	Actual 2023	Actual 2024 thru 10/31/24	Final Budget FY24 Original	Final Budget FY24 Amended	Variance Amended Budget- Over/ (Under)	% of Original Budget	Budget FY25 Proposed	2025 Budget Over/(Under) 2024 Final Amended Budget
311.2.1 · Property Tax- Current	1,957,463.27	2,868,850.23	2,829,401.00	2,829,401.00	39,449.23	2,789,951.77	2,829,401.00	-
311.9.9 · State Back Fill		262,441.90		262,441.90	-	-	(262,441.90)	
311.3.1 · Property Tax- Abatements	(186.88)	0.00	2,429.00	2,429.00	(2,429.00)	0%	2,429.00	-
311.3.1 · Property Tax- Gallagher Adj	-		87,743.83	87,743.83	(87,743.83)	0%	87,743.83	-
311.#.1 · Property Tax- Personal Property	1.00	1.00			1.00	#DIV/0!		-
312.5.1 · Property Tax- Current Interest	2,581.97	6,158.60			6,158.60	#DIV/0!		-
312.6.1 · Property Tax- Abatement Interest	(3.76)	-60.38			(60.38)	#DIV/0!		-
319.2.0 · Property Tax- Delinquent Int	248.54	364.46			364.46	#DIV/0!		-
Total Property Tax Revenue	1,960,104.14	3,137,755.81	2,919,573.83	3,182,015.73	(44,259.92)	107%	2,657,131.93	(524,883.80)
311.### · Property Tax- In Lieu Of Taxes	15,544.73	27,322.00			27,322.00	#DIV/0!		-
312.0.1 · Specific Ownership Taxes	119,958.51	118,647.44	70,000.00	70,000.00	48,647.44	169%	70,000.00	-
312.7.1 · Veterans Exemption	661.49	668.33			668.33	#DIV/0!		-
360.0.1 · Misc Revenue	10,109.57	5.00			5.00	#DIV/0!		-
360.1.1 · Out of District Calls	1,435.94	1,932.66			1,932.66	#DIV/0!		-
361.1.1 · Interest Earnings	151,151.22	169,725.72	60,000.00	150,000.00	19,725.72	283%	60,000.00	(90,000.00)
367.2.1 · Donations	10,000.00	2,583.00			2,583.00	#DIV/0!		-
367.5.1 · Plan Review		4,672.00			4,672.00	#DIV/0!		-
367.6.1 · Reimbursable Income	1,272.36	-658.22			(658.22)	#DIV/0!		-
367.7.1 · Permits & Fines	10.00	5.00			5.00	#DIV/0!		-
369.0.1 · Grant Proceeds	27,950.69	0.00			-	#DIV/0!		-
372.0.1 · Application Fee	(72.40)	0.00			-	#DIV/0!		-
397.0.1 · Sale of Fixed Asset	-	10,000.00			10,000.00	#DIV/0!		-
Total Property Tax Revenue	2,298,126.25	3,472,658.74	3,049,573.83	3,402,015.73	70,643.01	114%	2,787,131.93	(614,883.80)
Wages & Volunteer Compensation								
770.0.1 · Wages	987,695.91	932,170.97	1,436,701.00	1,436,701.00	(504,530.03)	65%	1,335,064.00	-101,637.00
770.1.1 · Volunteer Reimbursements	5,111.00	4,270.50	8,000.00	8,000.00	(3,729.50)	53%	6,000.00	-2,000.00
771.3.1 · Holiday Pay	10,016.48	8,983.66	19,404.00	19,404.00	(10,420.34)	46%	20,844.00	1,440.00
771.4.1 · Overtime	37,421.11	40,941.69	101,162.01	101,162.01	(60,220.32)	40%	66,493.00	-34,669.01
771.5.1 · Bonus	16,098.00	0.00	23,292.00	23,292.00	(23,292.00)	0%	24,124.00	832.00
761.0.1 · Incentives- Volunteer	5,982.68	2,097.15	7,000.00	7,000.00	(4,902.85)	30%	7,750.00	750.00
Total Wages & Volunteer Compensation	1,062,325.18	988,463.97	1,595,559.01	1,595,559.01	(607,095.04)	62%	1,460,275.00	-135,284.01
Benefits								
774.0.1 · FICA-Medicare	17,474.00	16,457.54	23,864.81	23,864.81	(7,407.27)	69%	22,512.00	-1,352.81
775.0.1 · FPPA Death & Disability	32,264.34	33,028.97	49,901.65	49,901.65	(16,872.68)	66%	48,734.00	-1,167.65

Gypsum Fire Protection District

BUDGET FY25

			Final Budget FY24 Original	Final Budget FY24 Amended	Variance Amended Budget- Over/ (Under)	% of Original Budget	Budget FY25 Proposed	2025 Budget Over/(Under) 2024 Final Amended Budget
	Actual 2023	Actual 2024 thru 10/31/24						
777.0.1 · State Unemployment tax	1,956.39	2,009.74	2,900.00	2,900.00	(890.26)	69%	3,100.00	200.00
780.0.1 · Group Health Insurance	170,928.08	162,010.51	252,773.30	252,773.30	(90,762.79)	64%	245,400.00	-7,373.30
781.0.1 · Health & Fitness	140.57	2,605.00	8,000.00	8,000.00	(5,395.00)	33%	8,000.00	0.00
782.0.1 · FPPA Pension Contribution	112,878.81	91,333.82	138,615.69	138,615.69	(47,281.87)	66%	134,662.00	-3,953.69
782.0.1 · FPPA Volunteer Contribution	-	0.00	23,000.00	23,000.00	(23,000.00)	0%	23,000.00	0.00
784.0.1 · 457 FPPA	14,569.01	11,018.45	21,593.52	21,593.52	(10,575.07)	51%	18,505.00	-3,088.52
726.0.1 · Insurance- Workers Comp	22,862.25	29,079.00	22,443.75	22,443.75	6,635.25	130%	34,330.00	11,886.25
727.0.1 · Medical Expenses	420.00	5,203.28	15,040.00	15,040.00	(9,836.72)	35%	14,650.00	-390.00
746.0.1 · Travel and Meals In House	1,865.46	872.62	3,000.00	3,000.00	(2,127.38)	29%	3,000.00	0.00
746.1.1 · Travel and Meals Conference	4,812.51	10,465.92	10,000.00	10,000.00	465.92	105%	19,860.00	9,860.00
744.0.1 · Training	11,637.50	13,577.22	34,521.00	34,521.00	(20,943.78)	39%	40,032.00	5,511.00
Total Benefits	391,808.92	377,662.07	605,653.72	605,653.72	(227,991.65)	62%	615,785.00	10,131.28
Admin								
701.0.1 · Audit Fees	9,000.00	9,250.00	10,000.00	10,000.00	(750.00)	93%	10,000.00	0.00
714.0.1 · Treasure Fees	58,443.89	93,587.03	87,570.00	87,570.00	6,017.03	107%	87,570.00	0.00
730.0.1 · Professional Services	21,030.65	49,587.86	76,065.00	76,065.00	(26,477.14)	65%	86,390.00	10,325.00
705.0.1 · Bank Charges	110.00	10.00	250.00	250.00	(240.00)	4%	-	-250.00
756.0.1 · Board Meetings	486.94	672.17	960.00	960.00	(287.83)	70%	960.00	0.00
734.0.1 · Office Supplies	2,867.83	2,067.10	11,960.00	11,960.00	(9,892.90)	17%	9,924.00	-2,036.00
702.0.1 · Intergov. Support Agreement	79,686.75	20,255.96	39,000.00	39,000.00	(18,744.04)	52%	206,229.00	167,229.00
Total Admin	171,626.06	175,430.12	225,805.00	225,805.00	(50,374.88)	78%	401,073.00	175,268.00
Equipment & Supplies								
703.0.1 · Station Supplies	-	2,568.51	4,041.00	4,041.00	(1,472.49)	64%	4,676.00	635.00
706.0.1 · Communication Equipment	1,174.82	80.39	4,500.00	4,500.00	(4,419.61)	2%	4,500.00	0.00
710.0.1 · Dues & Subscriptions	2,618.53	2,660.41	5,350.00	5,350.00	(2,689.59)	50%	4,350.00	-1,000.00
731.0.1 · Medical Supplies	2,915.01	2,411.28	3,520.00	3,520.00	(1,108.72)	69%	3,640.00	120.00
736.0.1 · Publications/Software	15,497.60	17,646.90	31,600.00	31,600.00	(13,953.10)	56%	23,100.00	-8,500.00
716.0.1 · Fire Equipment Accessories	20,786.20	4,392.63	7,557.00	7,557.00	(3,164.37)	58%	27,168.00	19,611.00
716.1.1 · Batteries	127.49	2,129.72	4,500.00	4,500.00	(2,370.28)	47%	4,700.00	200.00
717.0.1 · Station Tools	460.95	281.74	1,140.00	1,140.00	(858.26)	25%	1,270.00	130.00
748.0.1 · Uniforms	9,513.11	2,997.06	13,097.00	13,097.00	(10,099.94)	23%	14,597.00	1,500.00
749.0.1 · Protective Clothing	22,643.66	18,751.40	41,265.00	41,265.00	(22,513.60)	45%	41,000.00	-265.00
Total Equipment & Supplies	75,737.37	53,920.04	116,570.00	116,570.00	(62,649.96)	46%	129,001.00	12,431.00
Insurance								
720.0.1 · Liability Ins	25,433.00	30,301.16	26,105.10	26,105.10	4,196.06	116%	37,472.00	11,366.90
Total Insurance	25,433.00	30,301.16	26,105.10	26,105.10	4,196.06	116%	37,472.00	11,366.90
Telephone & Utilities								

Gypsum Fire Protection District

BUDGET FY25

	Actual 2023	Actual 2024 thru 10/31/24	Final Budget FY24 Original	Final Budget FY24 Amended	Variance Amended Budget- Over/ (Under)	% of Original Budget	Budget FY25 Proposed	2025 Budget Over/(Under) 2024 Final Amended Budget
742.0.1 · Telephone	5,170.18	3,652.99	6,000.00	6,000.00	(2,347.01)	61%	5,700.00	-300.00
742.1.1 · Cellular Services	6,471.04	6,032.90	11,520.00	11,520.00	(5,487.10)	52%	10,620.00	-900.00
750.0.1 · Utilities	11,059.98	8,236.01	12,240.00	12,240.00	(4,003.99)	67%	12,240.00	0.00
751.0.1 · Utilities Dotsero	3,530.05	1,135.11	4,200.00	4,200.00	(3,064.89)	27%	4,200.00	0.00
Total Telephone & Utilities	26,231.25	19,057.01	33,960.00	33,960.00	(14,902.99)	56%	32,760.00	-1,200.00
Repairs & Maintenance								
712.0.1 · Equip Repairs & Maintenance	879.45	465.49	2,700.00	2,700.00	(2,234.51)	17%	2,400.00	-300.00
704.0.1 · Bldg Repairs & Maint Station	12,028.23	9,029.52	16,320.00	16,320.00	(7,290.48)	55%	16,460.00	140.00
704.1.1 · Bldg Repairs & Maint Dotsero	-	492.49	6,150.00	6,150.00	(5,657.51)	8%	5,900.00	-250.00
752.0.1 · Fleet- Gas & Oil	21,325.75	10,333.82	24,000.00	24,000.00	(13,666.18)	43%	24,000.00	0.00
753.0.1 · Fleet- Repairs & Maint	26,384.37	23,756.52	25,975.00	25,975.00	(2,218.48)	91%	27,450.00	1,475.00
754.0.1 · Fleet- Equip Tires	4,135.88	13,167.14	21,320.00	21,320.00	(8,152.86)	62%	12,680.00	-8,640.00
755.0.1 · Fleet- Equip Testing	11,965.30	8,234.75	21,500.00	21,500.00	(13,265.25)	38%	24,060.00	2,560.00
Total Repairs & Maintenance	76,718.98	65,479.73	117,965.00	117,965.00	(52,485.27)	56%	112,950.00	-5,015.00
Other								
730.1.1 · Dispatch Services	23,962.39	23,041.77	24,775.00	24,775.00	(1,733.23)	93%	28,775.00	4,000.00
744.1.1 · Community Education	2,502.34	2,510.00	8,870.00	8,870.00	(6,360.00)	28%	6,400.00	-2,470.00
Total Other	26,464.73	25,551.77	33,645.00	33,645.00	(8,093.23)	76%	35,175.00	1,530.00
Capital								
563.0.1 · Bldg Improvements	24,674.00	9,351.96	63,500.00	63,500.00	(54,148.04)	15%	69,500.00	6,000.00
564.1.1 · Office Supplies- Capital							5,000.00	5,000.00
564.2.1 · Fire Equipment	9,978.47	0.00	0.00	0.00	-	#DIV/0!	53,500.00	53,500.00
565.0.1 · Vehicles	-	646,800.00	60,000.00	800,000.00	(153,200.00)	1078%	10,000.00	-790,000.00
565.8.1 · Capital Replacement	44.56		160,000.00	0.00	-	0%	160,000.00	160,000.00
566.5.1 · Grant Expenditures					-		5,000.00	5,000.00
567.0.1 · Communications Equip	-	3,663.00	5,352.00	5,352.00	(1,689.00)	68%	1,200.00	-4,152.00
Total Capital	34,697.03	659,814.96	288,852.00	868,852.00	(209,037.04)	228%	304,200.00	-564,652.00
Total Expenditures	1,891,042.52	2,395,680.83	3,044,114.83	3,624,114.83	(1,228,434.00)	79%	3,128,691.00	-495,423.83
Other Sources and (Uses)	(98,667.00)							
Revenue Over/(Under) Expenditures	308,417	1,076,977.91	5,459.00	(222,099.10)	1,299,077.01		(341,559.07)	(119,459.97)
Beginning Fund Balance	2,723,623	3,032,040	3,032,040	3,032,040			2,809,941	-
Ending Fund Balance	3,032,040	4,109,018	3,037,499	2,809,941			2,468,382	(119,460)

CAPITAL FUND

360.0.2 · Impact Fees	79,296.00	196,681.97	1,500.00	196,681.00	195,181.97	13112%	1,500.00	(19,496.03)
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Gypsum Fire Protection District

BUDGET FY25

	Actual 2023	Actual 2024 thru 10/31/24	Final Budget FY24 Original	Final Budget FY24 Amended	Variance Amended Budget- Over/ (Under)	% of Original Budget	Budget FY25 Proposed	2025 Budget Over/(Under) 2024 Final Amended Budget
360.1.2 · Interest Earnings	26,067.00	31,784.68	15,000.00	22,500.00	16,784.68	212%	15,000.00	(7,500.00)
Total Revenue	105,363.00	228,466.65	16,500.00	219,181.00	211,966.65	1385%	16,500.00	(202,681.00)
705.0.2 · Bank Charges	-	0.00	100.00	100.00	(100.00)	0%	0.00	-100.00
714.0.2 · Bank Charges		91.66						0.00
720.0.2 · Collect Fee Town of Gysum	1,586.00	0.00	4,000.00	4,000.00	(4,000.00)	0%	4,000.00	0.00
721.0.2 · Collect Fee Eagle County	-	0.00	390.00	390.00	(390.00)	0%	400.00	10.00
Total Capital Expenses	1,586.00	91.66	4,490.00	4,490.00	(4,490.00)	2%	4,400.00	-90.00
665.0.2 · Debt Service- Prinicipal	69,674.50	72,461.48	72,462.00	72,462.00	(0.52)	100%	72,462.00	0.00
670.0.2 · Debt Service- Interest	22,012.50	19,225.52	19,226.00	19,226.00	(0.48)	100%	19,226.00	0.00
Total Capital Expenses	93,273.00	91,687.00	91,688.00	91,688.00	(1.00)	100%	91,688.00	0.00
Profit & (Loss)	12,090.00	136,687.99	(79,678.00)	123,003.00			(79,588.00)	
Beginning Fund Balance	518,589	653,152	653,152	653,152			789,840	
Ending Fund Balance	653,152	789,840	573,474	776,155			710,252	