

**SUNSHINE FIRE PROTECTION DISTRICT
BUDGET MESSAGE
January 1, 2026 to December 31, 2026**

General Summary:

The attached budget for 2026 includes the following important features:

- The General Fund budget is based on an estimate of anticipate total revenue of \$439,512, with \$208,512 from tax revenue (including 4.1 mills from the 6.1 mill increased levy approved by district voters on November 4, 2025), \$150,000 in a Boulder County Emergency Services Grant to replace the chassis of two existing fire trucks, \$15,000 from donations, \$20,000 from interest earnings, \$5,000 from contract fire-fighting (a place-holder, as we cannot anticipate actual revenue and expense), \$1,000 from CPR class tuition and fees, and \$187,671 drawn from Capital Reserves to fund our cost of \$40,00 in implementing the County grant, a \$147,671 transfer to the Cistern Fund and \$40,00 for construction of the UTV garage (donations for the latter are in the reserve)..
- Budgets \$55,800 to provide for the estimated general and administrative needs of the district including dues or subscriptions, insurance, accounting, and utilities.
- Budgets \$129,709 for operating expenses including non-capital equipment, repairs and maintenance for buildings and vehicles, training and education, and \$72,000 for part-time paid position for the fire chief (salary and related costs).
- Budgets of \$248,500 for capital needs including equipment and purchase and installation of the new truck chassis funded by the \$150,000 County grant and \$40,000 district installation costs.

The Community Wildfire Protection Plan (CWPP) Fund budget for 2026 includes the following:

- Total revenue of \$414,327, with \$59,007 from tax revenue and \$355,320 from a wildland mitigation grant.
- Expenditures of \$371,220 for the Dry Gulch North mitigation programs.

The Cistern Fund budget for 2026 includes:

- Total revenue of \$200,000, with \$33,150 in tax revenue from 2.0 mills of the 6.1 mill increased levy approved by district voters on November 4, 2025 and \$166.850 from capital reserves (including the \$147,671 transferred from the General Fund Capital Reserves noted above).
- \$200,000 in water supply improvements include construction of the hydrant from Station 2 to CR 83, initial surveys and easement acquisition of sites in the Cistern Plan, and participation in construction of a joint private/community cistern if practical.

This budget is based on the accrual method of accounting. Estimates of income and donations are conservative, based on previous experience.

The 2025 beginning of year fund balance was \$883,347. The estimated overall fund balance at end of 2025 is anticipated to be approximately \$1,047,620 comprised of the following:

General Fund Capital Reserve	\$408,705
Don Dick Bequest Fund	\$339,689
CWPP Reserves	\$180,047
Cistern Fund	\$19,179
Cash Reserves	\$100,000

The Sunshine Fire Protection District provides fire protection services within the district's boundaries as well as service support for surrounding districts.

Sunshine Fire Protection District		2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual 11-30-2025	2025 Projected to Year End	2026 Budget
GENERAL FUND									
General Fund Income									
	4025 · General Property Tax Income	118,726	121,290	147,000	159,296	147,282	150,538	150,538	208,512
	4001 · Contract Fire Protection Svc	5,000	180,666	5,000	245,810	5,000	40,370	209,465	5,000
	4020 · Interest Income	5,000	12,157	15,000	27,398	15,000	23,759	30,914	20,000
	4040 · Event Income	0	0	0		0		0	0
	4076 · Grants SFPD	5,000	0	0	112,983	0	5,202	5,202	150,000
	4090 · Contributions and Donations	15,000	16,314	15,000	317,278	15,000	13,542	13,542	15,000
	4091 · Transfer from FFFund				31,107		15,075	15,075	
	4095 · Insurance Income	0	0	0	0	0		0	0
	4100 · Proceeds from Capital Leases	0	0	0	0	0		0	0
	4201 · Appropriation from Capital Reserves	0	0	0	0	0		0	187,671
	4500 · Gain/Loss on Sale of Equipment	0	0	0	0	0	650	650	0
	4530 · CPR Class Tuition & Fees	0	1,505	1,000	335	1,000		0	1,000
	6742 · Transfer to Cistern Fund								(147,671)
Total General Fund Income:		\$148,726	\$331,931	\$183,000	\$894,207	\$183,282	\$249,136	\$425,385	\$439,512
General Fund Expense									
6000 · General & Administrative									
	6050 · Bank Charges	120	70	100	15	100	143	143	100
	6100 · Dues and Subscriptions	2,500	4,558	4,500	4,323	4,500	4,155	4,500	4,500
	6110 · Externally Supported Events				2,601				
	6120 · Election Expense	0	0	0	0	0		0	0
	6350 · Grounds and Building Maint.	4,300	1,148	4,000	1,286	4,000	1,895	3,000	4,000
	6410 · Insurance	20,000	22,204	24,000	23,505	24,000	24,180	24,200	25,200
	6430 · Legal & Accounting	10,000	11,685	6,000	9,321	12,000	12,741	13,500	12,000
	6440 · Grant Writing		1,399		0				
	6500 · Office Supplies	300	679	500	241	500	214	400	500
	6520 · Printing & Reproduction	300	354	800	0	800	110	357	500
	6700 · Utilities	8,220	8,032	9,000	7,305	9,000	6,259	8,000	9,000
Total 6000 · General & Administrative		\$45,740	\$50,128	\$48,900	\$48,597	\$54,900	\$49,697	\$54,100	\$55,800
6101 · Operating Expense									
	6060 · Penalties				1,772	0	1,516	1,516	0
	6080 · Contract Services	3,000	37,897	3,000	32,318	3,000	15,452	19,641	3,000
	6105 · Miscellaneous Service Charges						271	300	500
	6150 · Equipment - Non-Capital	10,000	20,489	18,000	22,336	18,000	18,252	25,000	18,000
	6152 · Equipment - New Engine/Non-Cap.	0	530	0	3,520	0		0	0
	6155 · Fire Fighting Expense	4,500	4,927	5,000	4,437	5,000	3,779	5,000	5,000
	6460 · Machine Hire	200	200	200	200	200	205	205	200
	6466 · Medical Director Services	1,000	0	1,000	0	0		0	0
	6550 · Stipend	0	0	6,000	0	6,000		0	0
	6560 · Payroll Expenses	2,000	14,016	2,000	39	2,000	223	223	72,000
	6600 · Repairs and Maintenance	12,000	20,592	12,000	63,419	18,000	18,493	20,000	18,000
	6620 · Special Event Expense	4,500	3,094	4,000	2,919	4,000	2,337	4,000	4,000
	6630 · CPR Class Expenses	0	1,048	1,000	266	1,000		1,000	1,000
	6640 · Medical Supplies						5,230	5,230	
	6650 · Training and Education	6,000	9,207	8,000	7,726	8,000	5,992	8,000	8,000
Total 6101 · Operating Expense		\$43,200	\$112,001	\$60,200	\$138,952	\$65,200	\$71,750	\$90,114	\$129,700
6200 · Capital Outlay									
	6070 · Capital Lease Expense	0	0	0	0	0		0	0
	6201 · Equipment	10,000	8,290	10,000	-35	10,000	1,888	2,000	10,000
	6202 · Engine Purchase	0	0	0	0	0		0	190,000
	6204 · Buildings	0	21	6,500	1,183	6,500	6,667	6,800	40,000
	6206 · Equipment-PPE	10,000	1,565	6,000	0	6,000	1,554	6,350	6,000
	6207 · Capital CSDP (Safety) Radios	1,800		2,500	558	2,500		0	2,500
	6208 · Equipment - New Engine	2,500	1,040	0	24,574	0		0	0
	6400 · Interest Expense	0		0	0	0		0	0
Total 6200 · Capital Outlay		\$24,300	\$10,916	\$25,000	\$26,280	\$25,000	\$10,109	\$15,150	\$248,500
Total General Fund Expense		\$113,240	\$277,021	\$134,100	\$350,499	\$145,100	\$286,437	\$317,583	\$434,000
Net General Fund Ordinary Income:		\$35,486	\$54,910	\$48,900	\$543,708	\$38,182	(\$37,301)	\$107,802	\$5,512
6740 · Transfer to Capital Reserve		\$35,486	\$54,910	\$48,900	\$543,708	\$38,182	-\$37,301	\$107,802	\$5,512

Sunshine Fire Protection District		2023 Budget	2023 Actual	2024 Budget	2024 Actual	2025 Budget	2025 Actual 11-30-2025	2025 Projected to Year End	2026 Budget
CWPP FUND									
CWPP Fund Income									
	4035 · CWPP Tax Income	49,843	50,714	61,800	70,131	61,831	63,168	62,930	59,007
	4070 · Wildland Mitigation	0	0	0	0	0			0
	4077 · Grants CWPP	0	0	198,900	129,365	165,155	165,114	165,114	355,320
	4092 · CWPP Donations	0	0	0	0	0			0
	4202 · Appropriation from CWPP Reserves	6,878	0	71,321	0	51,209			0
Total CWPP Fund Income:		\$56,721	\$50,714	\$332,021	\$199,496	\$278,195	\$228,283	\$228,045	\$414,327
CWPP Fund Expense									
	6710 · CWPP General Expense		1,706	1,300	100	0			0
	6720 · Wildland Mitigation Expense	25,900	12,910	286,900	232,606	220,374	181,574	181,574	371,220
Total CWPP Fund Expense:		\$25,900	\$14,616	\$288,200	\$232,706	\$220,374	\$181,574	\$181,574	\$371,220
Net CWPP Fund Ordinary Income:		\$30,821	\$36,098	\$43,821	-\$33,210	\$57,821	\$46,709	\$46,471	\$43,107
	6741 · Transfer to CWPP Reserve	\$30,821	\$36,098	\$43,821	-\$33,210	\$57,821	\$46,709	\$46,471	\$43,107
CISTERN FUND									
Cistern Fund Income									
	4028 · Cistern Fund Tax Income								33,150
	4010 · Water Supply Improv. Donations	0	0	0	0	0	10,000	10,000	0
	4203 · Appropriation from Cistern Fund	9,179	0	9,179	0	9,179		0	166,850
Total Cistern Fund Income:		\$9,179	\$0	\$9,179	\$0	\$9,179	\$10,000	\$10,000	\$200,000
Cistern Fund Expense									
	6730 · Water Supply Improv. Expense	40,000	0	53,000	0	67,000		0	200,000
Total Cistern Fund Expense:		\$40,000	\$0	\$53,000	\$0	\$67,000	\$0	\$0	\$200,000
Net Cistern Fund Ordinary Income:		-\$30,821	\$0	-\$43,821	\$0	-\$57,821	\$10,000	\$10,000	\$0
	6742 - Transfer to Cistern Fund	-\$30,821	\$0	-\$43,821	\$0	-\$57,821	\$10,000	\$10,000	0
Net CWPP & Cistern Fund Ordinary Income:		\$0	\$36,098	\$0	-\$33,210	\$0	\$56,709	\$56,471	\$43,106
All Funds									
	Total Revenue:	\$214,626	\$382,645	\$524,200	\$1,093,703	\$470,656	\$487,418	\$663,430	\$1,053,839
	Total Expense:	\$179,140	\$291,637	\$475,300	\$583,205	\$432,474	\$468,011	\$499,157	\$1,005,220
	Total net income:	\$35,486	\$91,008	\$48,900	\$510,498	\$38,182	\$19,408	\$164,273	\$48,619