

**RESOLUTION NO. 2026-12**

**A RESOLUTION AMENDING THE 2026 BUDGET AND APPROPRIATIONS FOR THE  
PURCHASE OF A FIRE APPARATUS**

WHEREAS, the Board of Directors is authorized to manage the affairs of the District pursuant to the Colorado Special District Act, C.R.S. §32-1-1001 et seq.; and

WHEREAS, the District adopted the 2026 Budget and Appropriation Resolution in accordance with the Colorado Local Government Budget Law, C.R.S. §29-1-101 et seq.; and

WHEREAS, pursuant to C.R.S. §29-1-109, the Board may amend the adopted budget and appropriations by resolution; and

WHEREAS, the District determined that the purchase of a fire apparatus is necessary for fire protection operations and may cost an amount not to exceed \$45,000, which was not specifically included in the adopted 2026 appropriations; and

WHEREAS, sufficient legally available funds exist within the District's ColoTrust General Reserve Fund (non-TABOR emergency reserves), with a balance of \$85,524.92; and

WHEREAS, the Board finds it necessary to amend the 2026 Budget and Appropriations to properly authorize the expenditure and ensure expenditures do not exceed appropriations.

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

Section 1. The 2026 General Fund expenditure appropriation is increased from \$10,000 to \$55,000 to appropriate funds for the purchase of a fire apparatus in an amount not to exceed \$45,000.

Section 2. The purchase shall be funded from the District's ColoTrust General Reserve Fund, reducing the reserve balance from \$85,524.92 to \$40,524.92.

Section 3. The Board finds that this expenditure does not create debt or a multiple-fiscal-year obligation under Article X, Section 20 of the Colorado Constitution (TABOR).

ADOPTED AND APPROVED this 11<sup>th</sup> day of March, 2026.

**PINEWOOD SPRINGS FIRE PROTECTION DISTRICT**

Michael Graham  
Michael Graham  
President

Patty Peritz  
Patty Peritz  
Treasurer

ATTEST:

Brenda McIntire  
Brenda McIntire  
Secretary

[DISTRICT SEAL]



**EXHIBIT A – 2026 AMENDED GENERAL FUND (DLG-70 FORMAT)**

| Category                          | Adopted 2026 | Amendment (+/-) | Amended 2026 |
|-----------------------------------|--------------|-----------------|--------------|
| Total General Fund Expenditures   | \$10,000     | +\$45,000       | \$55,000     |
| ColoTrust General Reserve Balance | \$85,524.92  | (\$45,000)      | \$40,524.92  |

This amendment shall be reflected in the 2026 Amended Budget column of the District's DLG-70 filing and in the year-end financial statements.