

**CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments \***

\* School governments must use forms provided by the Colorado Department of Education (303) 866-6600.

TO: County Commissioners of San Miguel County, Colorado. The Board of Directors  
(governing board)

of the Telluride Fire Protection District hereby certifies the following mill levies to be extended upon the  
(name of local government)

**GROSS** assessed valuation of \$ 794,449,500 . Submitted this date: December 11, 2012

<b>PURPOSE</b>	<b>LEVY</b>	<b>REVENUE</b>
1. General Operating Expenses [This includes fire pension, <u>unless</u> fire pension levy is voter-approved; if so, use Line 7 below.]	<u>2.465</u> mills	<u>\$ 1,958,318.00</u>
2. <b>(Minus)</b> Temporary Property Tax Credit/ Temporary Mill Levy Rate Reduction, 39-1-111.5, C.R.S.	< > mills ‡ \$ < >	
‡ IF THE CREDIT DOES NOT APPLY TO the General Operating Expenses levy PLEASE INDICATE HERE THE LEVY TO WHICH THE CREDIT APPLIES		
<b>SUBTOTAL</b>	<b><u>2.465</u> mills</b>	<b><u>\$ 1,958,318.00</u></b>
3. General Obligation Bonds and Interest [Special districts must certify separately for each debt pursuant to 32-1-1603, C.R.S.; see Page 2 of this form. If bond levy ended last year, enter date/name].	<u>0.502</u> mills	<u>\$ 398,495.00</u>
4. Contractual Obligations Approved At Election	_____ mills	<u>\$ _____</u>
5. Capital Expenditures [These revenues are not subject to the statutory property tax revenue limit if they are approved by counties and municipalities <u>through public hearings</u> pursuant to 29-1-301(1.2) C.R.S. and for special districts <u>through approval from the Division of Local Government</u> pursuant to 29-1-302(1.5) C.R.S. or for any entity if <u>approved at election</u> .]	_____ mills	<u>\$ _____</u>
6. Refunds/Abatements [if the gov't. entity is in more than one county, the levy must be uniform throughout the entity's boundaries].	_____ mills	<u>\$ _____</u>
7. Other (specify):	_____ mills	<u>\$ _____</u>
<b>TOTAL</b>	<b><u>2.967</u> mills</b>	<b><u>\$ 2,356,813.00</u></b>

NOTE: Certification **must** be carried to three decimal places only.  
 NOTE: If you certify to more than one county, you **must** certify the **same levy** to each county.  
 NOTE: If your boundaries extend into more than one county, please list all counties here:

**Counties:**

Contact person: \_\_\_\_\_ Daytime phone: \_\_\_\_\_  
 (print) John S. Bennett ( 970) 728-3801 x7  
 Signed: John S. Bennett Title: District Director

Send one completed copy of this form to the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, Colorado 80203 when you submit it to the Board(s) of County Commissioners. Questions? Call DLG at (303) 866-2156.

CE. IIFICATION OF TAX LEVIES, con ued

**THIS APPLIES ONLY TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.).** Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. Total of all levies should be recorded on Page 1, Line 3.

**CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:**

**BONDS:**

- 1. Purpose of Issue: Construct new station, renovate existing stations, purchase new equipment.  
 Series: 2004  
 Date of Issue: 06/01/2004  
 Coupon Rate: 4.661%  
 Maturity Date: 12/01/2024  
 Levy: 0.502  
 Revenue: \$398,495.00
- 2. Purpose of Issue: \_\_\_\_\_  
 Series: \_\_\_\_\_  
 Date of Issue: \_\_\_\_\_  
 Coupon Rate: \_\_\_\_\_  
 Maturity Date: \_\_\_\_\_  
 Levy: \_\_\_\_\_  
 Revenue: \_\_\_\_\_

**CONTRACTS:**

- 3. Purpose of Contract: \_\_\_\_\_  
 Title: \_\_\_\_\_  
 Date: \_\_\_\_\_  
 Principal Amount: \_\_\_\_\_  
 Maturity Date: \_\_\_\_\_  
 Levy: \_\_\_\_\_  
 Revenue: \_\_\_\_\_
- 4. Purpose of Contract: \_\_\_\_\_  
 Title: \_\_\_\_\_  
 Date: \_\_\_\_\_  
 Principal Amount: \_\_\_\_\_  
 Maturity Date: \_\_\_\_\_  
 Levy: \_\_\_\_\_  
 Revenue: \_\_\_\_\_

# TELLURIDE FIRE PROTECTION DISTRICT

PO BOX 1645 TELLURIDE, CO. 81435

tel: (970) 728-3801 fax: (970) 728-3292 email: [john.telfire@montrose.net](mailto:john.telfire@montrose.net)

## 2013 BUDGET MESSAGE

### *General Fund*

The District's General Fund revenues are primarily derived from property taxes (86%) and ambulance service fees (13%), with a nominal amount received through inspection fees and special events (1%). The District's primary purpose is to provide fire, rescue and EMS services to the residents and visitors of San Miguel County R1 School District. Other basic functions include inspection services, public education and mutual aide to surrounding counties. All expenditures in the General Fund are for the purposes of supporting these services with staff, supplies and administrative support. Budgeting has remained conservative for the purposes of implementing a long term master plan and apparatus replacement schedule.

### *Capital Fund*

The Capital Fund is funded through excess revenues acquired in the General Fund. The Fund's purpose is to support the District's General Fund services by providing apparatus, equipment replacement and infrastructure maintenance and expansion. 2013 Capital expenditures include 7 new 12-Leads, an ambulance replacement and new communication equipment. Actual expenditures for 2013 may remain conservative, again, for the purposes of implementing a long term master plan and apparatus replacement schedule.

### *Debt Fund*

The Debt Fund is specifically in place for the repayment of our 2004 Bond Issuance. The District is currently in negotiations with George K. Baum & Co. to re-fund the Bond at a lower interest rate, potentially saving our tax payers \$380k in interest expense over the course of repayment.

### *Pension Fund*

For 2013 the District continues to fund its FPPA Pension Plan with the 2011 actuarially prescribed contribution amount.

### *Lease Purchase*

The District paid, in full, its lease obligation to Wells Fargo in 2012. The District is currently not party to any lease-purchase agreements.

### *Budgetary Basis of Accounting*

The District uses a modified accrual basis of accounting.

**SAN MIGUEL COUNTY COLORADO**

**TELLURIDE FIRE PROTECTION DISTRICT**

**RESOLUTION NO. 2012-06**

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE TELLURIDE FIRE PROTECTION DISTRICT, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2013, AND ENDING ON THE LAST DAY OF DECEMBER, 2013.

WHEREAS, the Board of Directors of the Telluride Fire Protection District has appointed John S. Bennett, District Director, to prepare and submit a proposed budget to said governing body at the proper time, and;

WHEREAS, John S. Bennett has submitted a proposed budget to this governing body on the 11<sup>th</sup> of December, 2012, for its consideration, and;

WHEREAS, upon due and proper notice, published or posted in accordance with law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on December 11<sup>th</sup>, 2012 and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and;

WHEREAS, whatever increase may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law;

Continued next page

**SAN MIGUEL COUNTY COLORADO**

**TELLURIDE FIRE PROTECTION DISTRICT**

**RESOLUTION NO. 2012-06**

(Continued)

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

Section 1. That estimated expenditures for each fund are as follows:

General Fund:	\$2,288,318.00
Capital Fund:	\$ 476,500.00
Debt Fund:	\$ 398,495.00
Pension Fund:	\$ 108,000.00

Section 2. That Estimated Revenues for each fund are as follows:


General Fund:	
From sources other than general tax	\$ 330,000.00
From general property tax	<u>\$1,958,318.00</u>
Total General Fund	\$2,288,318.00
Capital Fund:	
From general property tax	<u>\$ 396,088.00</u>
Total Capital Fund	\$ 396,088.00
Debt Fund:	
From general property tax	<u>\$ 398,495.00</u>
Total Debt Fund	\$ 398,495.00
Pension Fund:	
District Contribution	\$ 108,000.00
Other	\$ 91,486.00

Section 3. That the Fire District budget hereby approved and adopted shall be signed by the President of the Board of Directors and the Vice President of the Board of Directors of the Telluride Fire Protection District and made a part of the public record of the Telluride Fire Protection District.

Adopted this 11<sup>th</sup> day of December, 2012, at a special budget meeting of the Telluride Fire Protection District Board of Directors.

\_\_\_\_\_  
Paul Dujardin, President

Attest:

  
\_\_\_\_\_  
Chris Colter, Vice President

**SAN MIGUEL COUNTY COLORADO**

**TELLURIDE FIRE PROTECTION DISTRICT**

**RESOLUTION NO. 2012-07**

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS, IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE TELLURIDE FIRE PROTECTION DISTRICT, FOR THE 2013 BUDGET YEAR.

WHEREAS, the Board of Directors of the Telluride Fire Protection District has adopted the annual budget in accordance with the Local Government Budget Law, on December 11<sup>th</sup>, 2012, and;

WHEREAS, the Board of Directors of the Telluride Fire Protection District has made provisions therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget, and;

WHEREAS, it is not only required by law, but also necessary to appropriate the revenue provided in the budget, to and for the purposes described below, so as not to impair the operation of the Telluride Fire Protection District.


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

General Fund	
Current Operating Expenses	\$2,288,318.00
Capital Fund	
Capital Outlay	\$ 476,500.00
Debt Fund	\$ 398,495.00
Pension Fund	\$ 108,000.00

ADOPTED this 11<sup>th</sup> day of December, 2012, at a special budget meeting of the Telluride Fire Protection District Board of Directors.

  
\_\_\_\_\_  
Paul Dujardin, President

Attest:

  
\_\_\_\_\_  
Chris Colter, Vice President

**SAN MIGUEL COUNTY COLORADO**

**TELLURIDE FIRE PROTECTION DISTRICT**

**RESOLUTION NO. 2012-08**

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2012, TO HELP DEFRAY THE COST OF GOVERNMENT FOR THE TELLURIDE FIRE PROTECTION DISTRICT, FOR THE 2013 BUDGET YEAR.

WHEREAS, the Board of Directors of the Telluride Fire Protection District has adopted the annual budget in accordance with the Local Government Budget Law, on December 11<sup>th</sup>, 2012, and,

WHEREAS, the amount of money necessary to balance the budget for general operating purposes is \$2,288,318.00 and;

WHEREAS, the amount of money necessary to balance the budget for bonds and interest is \$398,495.00, and;

WHEREAS, the 2012 valuation for assessment for the Telluride Fire Protection District as certified by the County Assessor is \$794,449,500

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

Section 1. That for the purpose of meeting general operating expenses of the Telluride Fire Protection District during the 2013 budget year, there is hereby levied a tax of 2.465 mills upon each dollar of the total valuation for assessment of all taxable property within the Telluride Fire Protection District for the year 2013.

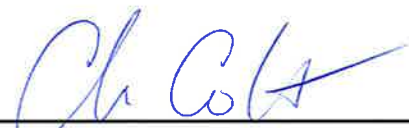
Section 2. That for the purpose of meeting all bonds and interest of the Telluride Fire Protection District during the 2013 budget year, there is hereby levied a tax of 0.502 mills upon each dollar of the total valuation for assessment of all taxable property within the Telluride Fire Protection District for the year 2013.

Section 3. That, the District Director, is hereby authorized and directed to immediately certify, to the County Commissioners of San Miguel County, Colorado, the mill levies for the Telluride Fire Protection District as herein above determined and set. Certification was delivered to San Miguel County on 12/12/12.

ADOPTED, this 11<sup>th</sup> day of December, 2012, at a special budget meeting of the Telluride Fire Protection District Board of Directors.

  
\_\_\_\_\_  
Paul Dujardin, President

Attest:

  
\_\_\_\_\_  
Chris Colter, Vice President

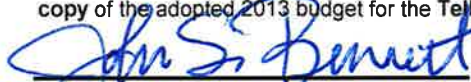
TFPD 2013 BUDGET

GENERAL FUND	Budget	YTD	Budget	Audited	Audited
	2013	2012	2012	2011	2010
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
3100 · Ambulance Service (Amb Fund)	400,000.00	406,049.17	400,000.00	450,450.88	433,912.90
6124 · LESS: Bad Debt	(100,000.00)	(94,305.18)	(120,000.00)	(97,556.44)	(99,747.38)
3200 · Class Revenues (Amb Fund)		5,279.00		1,816.00	2,703.00
3300 · Permits and Fees (Gen Fund)	10,000.00	10,489.00	32,000.00	41,160.05	59,078.00
3310 · Wildland Cooperator Reimb.		127,260.93		37,350.40	68,207.70
3320 · Event Revenue	10,000.00	14,017.00	12,000.00	13,434.00	13,448.00
3400 · San Miguel County - Tax Revenue	1,958,318.00	1,992,892.16	1,976,162.00	1,895,402.82	1,690,731.07
3500 · Interest Income	5,000.00	7,881.18	5,000.00	3,062.05	8,466.81
3504 · Miscellaneous Revenue		1,710.38		937.31	2,241.35
3504 · Donations / Gifts				207.00	
3603 · Grants Received		7,123.00		14,080.92	
3604 · Mtn. Village - IGA Agreement	5,000.00	6,318.70	5,000.00	4,944.07	10,868.68
3605 · Equipment Sold				21,695.00	73,000.00
<b>Total Income</b>	<b>2,288,318.00</b>	<b>2,484,715.34</b>	<b>2,310,162.00</b>	<b>2,386,984.06</b>	<b>2,262,910.13</b>
<b>Expense</b>					
5100 · Payroll Wages	715,000.00	623,002.82	715,000.00	663,524.06	732,506.22
5200 · Payroll Tax Expense (Fed/St/FPPA)	67,925.00	64,346.98	76,230.00	62,989.13	69,573.36
5400 · Insurance - Employees (Health/Dental)	50,600.00	35,208.64	38,750.00	38,569.43	32,354.36
<b>AMB EXP</b>					
6101 · Training	50,000.00	27,195.09	62,380.00	42,322.70	24,202.40
6102 · Ambulance Supplies	68,000.00	53,339.19	67,850.00	55,506.63	60,902.21
6103 · Ambulance Uniforms	6,500.00	6,811.27	6,940.00	3,579.63	3,454.12
6104 · Vaccinations/Medical Expenses	15,000.00	4,246.25	12,000.00	2,807.76	1,624.00
6105 · Class Expense	3,500.00	3,830.99		9,207.94	4,933.28
6120 · Ambulance Accounting Exp	28,000.00	23,771.87	28,000.00	27,799.74	26,600.68
<b>FIRE EXP</b>					
6201 · Training Conferences	35,000.00	32,706.00	41,800.00	28,799.26	23,067.16
6202 · Internal Training Expenses	30,000.00	7,751.85	35,740.00	5,483.15	13,562.77
6204 · Fire Equipment	65,000.00	25,493.98	52,462.00	38,663.06	60,503.98
6205 · Wildland Cooperative Exp.		85,423.98		3,834.48	3,730.87
6206 · Fire Fighting Expense	500.00	305.76		23,601.33	
6207 · Grant Matching Funds - Fire		11,762.71		4,103.41	20,152.02
<b>GEN OP EXP</b>					
6310 · Vehicle Maintenance	60,000.00	72,098.93	50,000.00	52,580.26	49,969.55
6320 · Building Maintenance	60,000.00	40,962.65	75,000.00	52,413.50	52,932.68
6324 · Facilities Equipment Purchases	4,000.00		3,000.00	557.23	
6325 · Communication Equipment - R&M	10,000.00	3,797.29	30,000.00	18,656.01	21,305.13
6330 · Fuel	35,000.00	28,420.65	30,000.00	29,319.91	22,069.44
6340 · Utility Expenses	44,000.00	34,888.21	44,000.00	46,095.33	43,410.48
6350 · Dispatching	22,000.00	20,989.00	17,327.00	13,459.00	16,800.00
6355 · Event Expense	7,000.00	6,017.57	7,000.00	4,873.28	6,343.94
<b>ADMIN EXP</b>					
6701 · Accounting	25,000.00	23,507.42	27,000.00	26,607.00	28,051.61
6702 · Audit	15,000.00	6,985.00	7,000.00	6,794.00	7,473.00
6703 · Board Expense	3,000.00	1,209.16	3,000.00	2,908.12	6,235.41
6703.5 · District Conferences	12,000.00	2,504.44	10,000.00	2,559.35	380.84
6704 · Dues and Publications	10,000.00	5,590.13	5,000.00	4,745.20	4,699.80
6705 · Election Expense		4,572.39	10,000.00		368.62
6706 · Insurance (GL & WComp)	93,000.00	81,682.00	73,900.00	64,806.00	51,884.00
6707 · Legal	15,000.00	9,198.50	20,000.00	17,510.40	11,380.79
6708 · Meals	500.00	292.08	1,000.00	303.84	860.90
6709 · Office Expenses	36,000.00	12,625.62	35,000.00	14,259.87	15,747.13
6710 · Office Equipment	4,000.00	3,735.86	4,000.00	4,326.70	4,653.61
6711 · Planning/Professional Services	15,000.00				
6712 · Public Education	7,000.00	3,753.98	7,000.00	5,459.46	4,809.53
6713 · Treasurer Fees	70,705.00	70,063.68	71,219.00	55,487.28	50,755.02
6714 · Charges - Service/Late/Bank	1,000.00	1,199.84	500.00	669.32	571.03
7080 · Lease Purchase Payments		237,308.08	237,309.00	52,317.79	52,317.79
7303 · Transfer to Cap Project Fund	396,088.00		196,755.00		
7304 · Transfer to Debt Service Fund					(27,021.46)
7305 · Transfer to Pension Fund	108,000.00	108,000.00	108,000.00	108,000.00	128,588.10
9502 · Pension Alternative	100,000.00		100,000.00		
8010 · Rental Income	(37,560.00)	(29,340.26)	(37,560.00)	(30,275.58)	(29,868.10)
8011 · Community AED Maintenance Funds	(5,000.00)	(249.60)	(5,000.00)	(1,466.40)	(4,965.80)
<b>OTHER EXP</b>					
9010 · Employee Rent Benefit	37,560.00	34,650.00	37,560.00	35,830.00	34,430.00
9011 · Community AED Maintenance Expenses	5,000.00	450.00	5,000.00	1,816.46	7,672.04
<b>Total Expense</b>	<b>2,288,318.00</b>	<b>1,790,110.00</b>	<b>2,310,162.00</b>	<b>1,601,405.04</b>	<b>1,639,022.51</b>
<b>Net Ordinary Income</b>	<b>0.00</b>	<b>694,605.34</b>	<b>0.00</b>	<b>785,579.02</b>	<b>623,887.62</b>

Statement of Cash Flow

Beginning Fund Balance 1/1/13	4,260,230.10	3,565,624.76		2,780,045.74	2,156,158.12
Plus: Income	2,288,318.00	2,484,715.34		2,386,984.06	2,262,910.13
Less: Expenses	(2,288,318.00)	(1,790,110.00)		(1,601,405.04)	(1,639,022.51)
Ending Fund Balance 12/31/13	4,260,230.10	4,260,230.10		3,565,624.76	2,780,045.74

I, John Bennett, certify that the attached is a true and accurate copy of the adopted 2013 budget for the Telluride Fire Protection District.

  
 John Bennett, District Director



TFPD 2013 BUDGET

CAPITAL FUND

	Budget 2013	YTD 2012	Budget 2012	Audited 2011	Audited 2010
<b>Income</b>					
Transfer from General Fund	396,088.00		196,755.00		
Lease Proceeds					
Impact Fees					
<b>Interest Income</b>					
Interest-Wells Fargo		260.39	4,000.00	6,068.39	
Interest-COLOTRUST					
Interest-CD FNB					
Interest - Alpine Bank		1,289.80		1,086.64	
Interest-CD Weststar					
<b>Total Interest Income</b>	<b>0.00</b>	<b>1,550.19</b>	<b>4,000.00</b>	<b>7,155.03</b>	<b>0.00</b>
<b>Total Income</b>	<b>396,088.00</b>	<b>1,550.19</b>	<b>200,755.00</b>	<b>7,155.03</b>	<b>0.00</b>
<b>Expense</b>					
<b>Lease Expenses</b>					
6714 - Bank Charges					
6909 - Capital Office Equipment					
6910 - Facilities Equipment					
6910.1 - Station 1					
6910.2 - Station 2					
6910.3 - Station 3					
<b>Total 6910 - Facilities Equipment</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
6920 - Ambulance Equipment					
6920.1 - AED Equip.	1,500.00		1,500.00		13,022.24
6920.3 - Misc. Amb. Cap	190,000.00	3,395.00	16,000.00	55,542.75	
6920.4 - Less - AEDs Sold					
6920.5 - Ambulances	188,000.00				
<b>Total 6920 - Ambulance Equipment</b>	<b>379,500.00</b>	<b>3,395.00</b>	<b>17,500.00</b>	<b>55,542.75</b>	<b>13,022.24</b>
6930 - Fire Equipment - Capital					
6930.1 - Fire	65,000.00	18,479.00	88,560.00	24,656.63	478,063.00
6930.2 - Wildland					
<b>Total 6930 - Fire Equipment - Capital</b>	<b>65,000.00</b>	<b>18,479.00</b>	<b>88,560.00</b>	<b>24,656.63</b>	<b>478,063.00</b>
6940 - Communications Equip.					
6940.1 - Capital Equipment Acquisition					
6940.2 - Handheld	15,000.00	10,193.20	15,000.00	12,344.00	5,684.00
6940.3 - Mobile	2,000.00	1,928.81	2,000.00		
6940.4 - Pagers	15,000.00	4,239.90	20,000.00	5,535.09	7,415.64
<b>Total 6940 - Communications Equip.</b>	<b>32,000.00</b>	<b>16,361.91</b>	<b>37,000.00</b>	<b>17,879.09</b>	<b>13,099.64</b>
6950 - District Vehicle - Capital			50,000.00	41,675.81	
6970 - Cap. Construction		50,956.38			
7210 - Station 4 Expenses					2,521.82
<b>Total Capital Expenditures</b>	<b>476,500.00</b>	<b>89,192.27</b>	<b>193,060.00</b>	<b>139,754.28</b>	<b>506,706.70</b>
<b>Net Reserve Contribution</b>	<b>(80,412.00)</b>	<b>(87,642.08)</b>	<b>7,695.00</b>	<b>(132,599.25)</b>	<b>(506,706.70)</b>

Statement of Cash Flow

Beginning Fund Balance 1/1/13	707,172.93	794,815.01	927,414.26	1,434,120.96
Plus: Income	396,088.00	1,550.19	7,155.03	-
Less: Expenses	(476,500.00)	(89,192.27)	(139,754.28)	(506,706.70)
Ending Fund Balance 12/31/13	626,760.93	707,172.93	794,815.01	927,414.26

DEBT FUND

	Budget 2013	YTD 2012	Budget 2012	Audited 2011	Audited 2010
<b>Transfer from General Fund</b>					
3400 - San Miguel County - Tax Revenue					
3401 - Delinquent Taxes				(866.92)	(493.55)
3402 - Delinquent Interest				(149.20)	(67.56)
3403 - Property Taxes	398,495.00	401,369.53	397,625.00	395,411.93	396,194.80
3404 - Property Tax Interest				1,783.91	1,588.32
3405 - Specific Taxes				10,031.17	56,959.08
3407 - Division of Wildlife					
<b>Total 3400 - San Miguel County - Tax Revenue</b>	<b>398,495.00</b>	<b>401,369.53</b>	<b>397,625.00</b>	<b>406,210.89</b>	<b>454,181.09</b>
<b>Total Income</b>	<b>398,495.00</b>	<b>401,369.53</b>	<b>397,625.00</b>	<b>406,210.89</b>	<b>454,181.09</b>
6800 - Bond Debt Service Principal	230,000.00	220,000.00	220,000.00	210,000.00	205,000.00
6801 - Bond Debt Service Interest	167,995.00	177,125.00	177,125.00	185,525.00	193,417.50
6802 - Bond Fees	500.00	500.00	500.00	500.00	500.00
6713 - Treasurer Fees				11,891.92	11,924.75
<b>Total Expense</b>	<b>398,495.00</b>	<b>397,625.00</b>	<b>397,625.00</b>	<b>407,916.92</b>	<b>410,842.25</b>
<b>Net Income</b>	<b>0.00</b>	<b>3,744.53</b>	<b>0.00</b>	<b>(1,706.03)</b>	<b>43,338.84</b>

Statement of Cash Flow

Beginning Fund Balance 1/1/13	97,875.65	94,131.12	95,837.15	52,498.31
Plus: Income	398,495.00	401,369.53	406,210.89	454,181.09
Less: Expenses	(398,495.00)	(397,625.00)	(407,916.92)	(410,842.25)
Ending Fund Balance 12/31/13	97,875.65	97,875.65	94,131.12	95,837.15

PENSION FUND

	Budget 2013	YTD 2012	Budget 2012	Audited 2011	Audited 2010
<b>Income</b>					
8500 - Pension Fund Income	108,000.00	108,000.00	108,000.00	108,000.00	108,000.00
8510 - State Matching Funds	91,486.00	91,486.00	97,200.00	97,200.00	90,554.00
8520 - Pension Fund Investment Income				17,861.57	129,244.58
<b>Total Income</b>	<b>199,486.00</b>	<b>199,486.00</b>	<b>205,200.00</b>	<b>223,061.57</b>	<b>327,798.58</b>
<b>Expense</b>					
9500 - Pension Fund Expenses	199,486.00	199,486.00	205,200.00	144,489.68	123,400.00
9501 - FPPA Fees & Expenses			0.00	8,514.83	7,101.74
<b>Total Expense</b>	<b>199,486.00</b>	<b>199,486.00</b>	<b>205,200.00</b>	<b>153,004.51</b>	<b>130,501.74</b>
<b>Net Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>70,057.06</b>	<b>197,296.84</b>

Statement of Cash Flow

Beginning Fund Balance 1/1/13	1,203,981.03	1,203,981.03	1,133,923.97	936,627.13
Plus: Income	199,486.00	199,486.00	223,061.57	327,798.58
Less: Expenses	(199,486.00)	(199,486.00)	(153,004.51)	(130,501.74)
Ending Fund Balance 12/31/13	1,203,981.03	1,203,981.03	1,203,981.03	1,133,923.97

# TELLURIDE FIRE PROTECTION DISTRICT

PO BOX 1645 TELLURIDE, CO. 81435  
tel: (970) 728-3801 fax: (970) 728-3292 email: [jbennett@telluridefire.com](mailto:jbennett@telluridefire.com)

## 2013 REVISED BUDGET MESSAGE

The 2013 Budget was revised for the following:

### *Capital Fund*

The Capital Fund was created in 2004 to track the funds obtained and allocated with the 2004 General Obligation Bond. It was determined through the auditing process for 2012 that those funds had been expended in full as required. For simplification purposes the Capital Fund was dissolved by Board motion on June 18, 2013. All residual balances have been reallocated to the General Fund.

### *General Fund*

An additional \$100,000 of revenue is being reported in the General Fund – Wildland Cooperative Reimb. for the purpose of covering capital asset purchases in 2013, now being reported in the General Fund, that were made before dissolution of the Capital Fund.

### *Debt Service Fund*

In 2013 the 2004 General Obligation Bond was refunded, saving our tax payers in excess of \$400k. Our auditors requested an additional entry on the budget showing “Other Financing Sources” and “Other Financing Uses” for reporting purposes.

### *Pension Fund*

For 2013 the District continues to fund its FPPA Pension Plan with the 2011 actuarially prescribed contribution amount.

### *Lease Purchase*

The District is currently not party to any lease-purchase agreements.

### *Budgetary Basis of Accounting*

The District uses a modified accrual basis of accounting.

**SAN MIGUEL COUNTY COLORADO**  
**TELLURIDE FIRE PROTECTION DISTRICT**

**RESOLUTION NO. 2013-06**

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A **REVISED** BUDGET FOR THE TELLURIDE FIRE PROTECTION DISTRICT, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2013, AND ENDING ON THE LAST DAY OF DECEMBER, 2013.

WHEREAS, the Board of Directors of the Telluride Fire Protection District has appointed John S. Bennett, District Director, to prepare and submit a **revised** budget to said governing body at the proper time, and;

WHEREAS, John S. Bennett has submitted a **revised** budget to this governing body on the 10<sup>th</sup> of December, 2013, for its consideration, and;

WHEREAS, whatever increase may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law;

Continued next page

**SAN MIGUEL COUNTY COLORADO**

**TELLURIDE FIRE PROTECTION DISTRICT**

**RESOLUTION NO. 2013-06**

(Continued)

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

Section 1. That estimated expenditures for each fund are as follows:

General Fund:	\$2,453,730.00
Debt Fund:	\$ 398,495.00
Pension Fund:	\$ 108,000.00

Section 2. That Estimated Revenues for each fund are as follows:

General Fund:	
From sources other than general tax	\$ 515,000.00
From general property tax	<u>\$1,958,318.00</u>
Total General Fund	<u>\$2,473,318.00</u>
Debt Fund:	
From general property tax	<u>\$ 398,495.00</u>
Total Debt Fund	<u>\$ 398,495.00</u>
Pension Fund:	
District Contribution	\$ 108,000.00
Other	\$ 91,486.00

Section 3. That the Fire District **revised** budget hereby approved and adopted shall be signed by the President of the Board of Directors and the Secretary of the Board of Directors of the Telluride Fire Protection District and made a part of the public record of the Telluride Fire Protection District.

Adopted this 10<sup>th</sup> day of December, 2013, at a special budget meeting of the Telluride Fire Protection District Board of Directors.

  
\_\_\_\_\_  
Paul Dujardin, President

Attest:

  
\_\_\_\_\_  
Kevin Broderick, Secretary

**SAN MIGUEL COUNTY COLORADO**

**TELLURIDE FIRE PROTECTION DISTRICT**

**RESOLUTION NO. 2013-07**

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS, IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE TELLURIDE FIRE PROTECTION DISTRICT, FOR THE 2013 BUDGET YEAR.

WHEREAS, the Board of Directors of the Telluride Fire Protection District has adopted the **revised** annual budget in accordance with the Local Government Budget Law, on December 10<sup>th</sup>, 2013, and;

WHEREAS, the Board of Directors of the Telluride Fire Protection District has made provisions therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget, and;

WHEREAS, it is not only required by law, but also necessary to appropriate the revenue provided in the budget, to and for the purposes described below, so as not to impair the operation of the Telluride Fire Protection District.

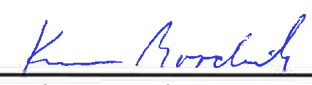
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE TELLURIDE FIRE PROTECTION DISTRICT:

General Fund	
Current Operating Expenses	\$2,453,730.00
Debt Fund	\$ 398,495.00
Pension Fund	\$ 108,000.00

ADOPTED this 10<sup>th</sup> day of December, 2013, at a special budget meeting of the Telluride Fire Protection District Board of Directors.

  
\_\_\_\_\_  
Paul Dujardin, President

Attest:

  
\_\_\_\_\_  
Kevin Broderick, Secretary

TFPD 2013 REVISED BUDGET

GENERAL FUND	Budget	Audited	Audited	Audited
	2013	2012	2011	2010
<b>REVENUES</b>				
34000 · SMC PROPERTY TAXES	1,958,318.00	2,037,423.89	1,895,402.82	1,690,731.07
34100 · SPECIFIC OWNERSHIP TAXES				
34200 · SMC PROP TAXES - INT & ADJ				
33000 · PERMITS & FEES				
3300 · Insp. Permits and Fees	10,000.00	13,288.00	41,160.05	59,078.00
3310 · Wildland Cooperator Reimb.	100,000.00	142,110.45	37,350.40	68,207.70
31000 · CHARGES FOR SERVICES				
3100 · Ambulance Services	400,000.00	442,508.83	450,450.88	433,912.90
3200 · Class Revenues		5,279.00	1,816.00	2,703.00
35000 · INVESTMENT EARNINGS	5,000.00	19,623.83	3,062.05	8,466.81
36000 · GRANTS		7,123.00	14,080.92	
36100 · SALE OF ASSETS			21,695.00	73,000.00
<b>TOTAL REVENUES</b>	<b>2,473,318.00</b>	<b>2,667,357.00</b>	<b>2,465,018.12</b>	<b>2,336,099.48</b>
<b>EXPENSES</b>				
51000 · WAGES & BENEFITS				
5100 · Wages	715,000.00	766,690.29	663,524.06	732,506.22
5200 · Payroll Tax Expense (Fed/St/FPPA)	67,925.00	68,493.46	62,989.13	69,573.36
5400 · Insurance - Employees (Health/Dental)	50,600.00	38,128.43	38,569.43	32,354.36
61000 · AMBULANCE SERVICE EXPENSES				
6100 · Training	50,000.00	28,220.98	42,322.70	24,202.40
6102 · Ambulance Supplies	68,000.00	53,886.21	55,506.63	60,902.21
6103 · Ambulance Uniforms	6,500.00	6,811.27	3,579.63	3,454.12
6104 · Vaccinations/Medical Expenses	15,000.00	4,306.25	2,807.76	1,624.00
6105 · Class Expense	3,500.00	3,830.99	9,207.94	4,933.28
6106 · Grant Matching Funds - Amb				
6120 · Ambulance Accounting Exp	28,000.00	25,655.82	27,799.74	26,600.68
6124 · AR - Bad Debt	100,000.00	49,667.18	97,556.44	99,747.38
62000 · FIRE PREVENTION EXPENSES				
6201 · Training Conferences	35,000.00	29,545.23	28,799.26	23,067.16
6202 · Internal Training Expenses	30,000.00	8,705.92	5,483.15	13,562.77
6204 · Fire Equipment	130,000.00	32,648.62	38,663.06	60,503.98
6205 · Wildland Cooperative Exp.		12,406.12	3,834.48	3,730.87
6206 · Fire Fighting Expense/HAZMAT	500.00	513.26	23,601.33	
6207 · Grant Matching Funds - Fire		11,762.71	4,103.41	20,152.02
63000 · GENERAL OPERATING EXPENSES				
6310 · Vehicle Maintenance	60,000.00	78,461.37	52,580.26	49,969.55
6320 · Building Maintenance	60,000.00	40,975.00	52,413.50	52,932.68
6324 · Facilities Equipment Purchases	4,000.00		557.23	
6325 · Communication Equipment & Repairs	42,000.00	4,853.21	18,656.01	21,305.13
6330 · Fuel	35,000.00	30,558.56	29,319.91	22,069.44
6340 · Utility Expenses	44,000.00	42,621.24	46,095.33	43,410.48
6350 · Dispatching	22,000.00	20,989.00	13,459.00	16,800.00
6909 · Office Equipment > \$10k				
6910 · Facilities Equipment > \$10k				
6920 · Amb Equip > \$10k	379,500.00			
6930 · Fire Equipment > 10k				
6940 · Comm Equip > \$10k				
6950 · District Vehicles > \$10k				
6970 · Lease Purchase #6 - Construction				
7200 · Additional Revenue Expenditures		122,591.14		
67000 · GENERAL & ADMINISTRATIVE EXPENSES				
6701 · Accounting	25,000.00	27,727.47	26,607.00	28,051.61
6702 · Audit	15,000.00	6,985.00	6,794.00	7,473.00
6703 · Board Expense	3,000.00	1,310.66	2,908.12	6,235.41
6703.5 · District Conferences	12,000.00	5,306.60	2,559.35	380.84
6704 · Dues and Publications	10,000.00	5,690.13	4,745.20	4,699.80
6705 · Election Expense		4,572.39		368.62
6706 · Insurance (GL & WComp)	93,000.00	87,293.00	64,806.00	51,884.00
6707 · Legal	15,000.00	12,342.50	17,510.40	11,380.79
6708 · Meals	500.00	428.75	303.84	860.90
6709 · Office Expenses	36,000.00	12,955.91	14,259.87	15,747.13
6710 · Office Equipment	4,000.00	4,095.46	4,326.70	4,653.61
6711 · Planning/Professional Services	15,000.00			
6712 · Public Education	7,000.00	3,940.28	5,459.46	4,809.53
6713 · Treasurer Fees	70,705.00	59,376.14	55,487.28	50,755.02
6714 · Charges - Service/Late/Bank	1,000.00	1,236.30	669.32	571.03
70800 · PRINCIPLE RETIREMENT				
7080 · Lease Purchase Payments		237,308.08	52,317.79	52,317.79
7086 · Lease Purchase - Principle				
7086 · Lease Purchase - Interest				
7087 · Lease Purchase - Fees				
69900 · CAPITAL OUTLAY				
80000 · OTHER INCOME				
3604 · Mtn. Village - IGA Agreement	(5,000.00)	(6,318.70)	(4,944.07)	(10,868.68)
3504 · Miscellaneous Revenue		(561.40)	(937.31)	(2,241.35)
3504 · Donations / Gifts			(207.00)	
3410 · Division of Wildlife				
3320 · Event Revenue	(10,000.00)	(14,017.00)	(13,434.00)	(13,448.00)
90000 · OTHER EXPENSES/PROGRAMS				
9000 · Transfer to Pension Fund	108,000.00	108,000.00	108,000.00	128,588.10
9001 · Volunteer Retention/Recruitment Program	100,000.00			
6355 · Event Expense	7,000.00	6,017.57	4,873.28	6,343.94
8011 · Community AED Maint. Funds	(5,000.00)	(487.65)	(1,466.40)	(4,965.80)
9011 · Community AED Maint. Expenses	5,000.00	450.00	1,816.46	7,672.04
8010 · Rental Income	(37,560.00)	(33,782.55)	(30,275.58)	(29,868.10)
9010 · Employee Rent Benefit	37,560.00	39,990.00	35,830.00	34,430.00
<b>TOTAL EXPENSES</b>	<b>2,453,730.00</b>	<b>2,052,181.20</b>	<b>1,679,439.10</b>	<b>1,739,233.32</b>
<b>EXCESS OF REVENUES OVER/(UNDER) EXPENSES</b>	<b>19,588.00</b>	<b>615,175.80</b>	<b>785,579.02</b>	<b>596,866.16</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
99000 · Transfers (to)/from other Funds		794,816.00		27,021.46
<b>NET CHANGE IN FUND BALANCE</b>	<b>19,588.00</b>	<b>1,409,991.80</b>	<b>785,579.02</b>	<b>623,887.62</b>
<b>Beginning Fund Balance 1/1/13</b>	<b>4,975,616.56</b>	<b>3,565,624.76</b>	<b>2,780,045.74</b>	<b>2,156,158.12</b>
<b>Plus: Income</b>	<b>2,473,318.00</b>	<b>2,667,357.00</b>	<b>2,465,018.12</b>	<b>2,336,099.48</b>
<b>Less: Expenses</b>	<b>(2,453,730.00)</b>	<b>(1,257,365.20)</b>	<b>(1,679,439.10)</b>	<b>(1,712,211.86)</b>
<b>Ending Fund Balance 12/31/13</b>	<b>4,995,204.56</b>	<b>4,975,616.56</b>	<b>3,565,624.76</b>	<b>2,780,045.74</b>

I, John Bennett, certify that the attached is a true and accurate copy of the adopted 2013 revised budget for the Telluride Fire Protection District.

*John S. Bennett*  
 John Bennett, District Director

TFPD 2013 REVISED BUDGET

**DEBT FUND**

	Budget	Audited	Audited	Audited
	2013	2012	2011	2010
<b>REVENUES</b>				
<b>38000 · SMC PROPERTY TAXES</b>				
3403 · Property Taxes	398,495.00	396,934.41	395,411.93	396,194.80
<b>38100 · SPECIFIC OWNERSHIP TAXES</b>				
3405 · Specific Taxes		11,219.08	10,031.17	56,959.08
<b>38200 · SMC PROP TAXES - INT &amp; ADJ</b>				
3401 · Delinquent Taxes		600.02	(866.92)	(493.55)
3402 · Delinquent Interest		71.77	(149.20)	(67.56)
3404 · Property Tax Interest		1,660.35	1,783.91	1,588.32
3406 · Current Yr Abatement		(129.38)		
3407 · Current Yr Abatement Int		(6.65)		
3408 · Prior Yr Abatement				
3409 · Prior Yr Abatement Int				
3410 · Division of Wildlife				
<b>TOTAL REVENUES</b>	<b>398,495.00</b>	<b>410,349.60</b>	<b>406,210.89</b>	<b>454,181.09</b>
<b>EXPENSES</b>				
<b>68000 · PRINCIPLE RETIREMENT</b>				
6800 · Bond Debt Service Principal	230,000.00	220,000.00	210,000.00	205,000.00
<b>68100 · INTEREST &amp; FISCAL CHARGES</b>				
6801 · Bond Debt Service Interest	167,995.00	177,125.00	185,525.00	193,417.50
6802 · Bond Fees	500.00	500.00	500.00	500.00
<b>68200 · GENERAL &amp; ADMINISTRATIVE EXPENSES</b>				
6713 · Treasurer Fees		11,959.00	11,891.92	11,924.75
<b>TOTAL EXPENSES</b>	<b>398,495.00</b>	<b>409,584.00</b>	<b>407,916.92</b>	<b>410,842.25</b>
<b>EXCESS OF REVENUES OVER EXPENSES</b>	<b>0.00</b>	<b>765.60</b>	<b>(1,706.03)</b>	<b>43,338.84</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Other Financing Sources	3,423,982.00			
Other Financing (Uses)	(3,423,982.00)			
99000 · Transfers (to)/from other Funds				
<b>NET CHANGE IN FUND BALANCE</b>	<b>0.00</b>	<b>765.60</b>	<b>(1,706.03)</b>	<b>43,338.84</b>
<i>Beginning Fund Balance 1/1/13</i>	<b>94,896.72</b>	<b>94,131.12</b>	<b>95,837.15</b>	<b>52,498.31</b>
<i>Plus: Income</i>	<b>398,495.00</b>	<b>410,349.60</b>	<b>406,210.89</b>	<b>454,181.09</b>
<i>Less: Expenses</i>	<b>(398,495.00)</b>	<b>(409,584.00)</b>	<b>(407,916.92)</b>	<b>(410,842.25)</b>
<i>Ending Fund Balance 12/31/13</i>	<b>94,896.72</b>	<b>94,896.72</b>	<b>94,131.12</b>	<b>95,837.15</b>

**PENSION FUND**

	Budget	Audited	Audited	Audited
	2013	2012	2011	2010
<b>ADDITIONS</b>				
<b>85000 · Pension Contributions</b>				
8500 · District Contribution	108,000.00	108,000.00	108,000.00	108,000.00
8510 · State Matching Funds	91,486.00	91,486.00	97,200.00	90,554.00
<b>85100 · Pension Investment Income</b>				
8520 · Pension Investment Income		145,274.32	17,861.57	129,244.58
<b>TOTAL ADDITIONS</b>	<b>199,486.00</b>	<b>344,760.32</b>	<b>223,061.57</b>	<b>327,798.58</b>
<b>DEDUCTIONS</b>				
<b>9500 · Pension Fund Benefit Expenses</b>	199,486.00	144,140.00	144,489.68	123,400.00
<b>9501 · FPPA Fees &amp; Expenses</b>		11,260.73	8,514.83	7,101.74
<b>TOTAL DEDUCTIONS</b>	<b>199,486.00</b>	<b>155,400.73</b>	<b>153,004.51</b>	<b>130,501.74</b>
<b>CHANGE IN NET POSITION</b>	<b>0.00</b>	<b>189,359.59</b>	<b>70,057.06</b>	<b>197,296.84</b>
<i>Beginning Net Position 1/1/13</i>	<b>1,393,340.62</b>	<b>1,203,981.03</b>	<b>1,133,923.97</b>	<b>936,627.13</b>
<i>Plus: Additions</i>	<b>199,486.00</b>	<b>344,760.32</b>	<b>223,061.57</b>	<b>327,798.58</b>
<i>Less: Deductions</i>	<b>(199,486.00)</b>	<b>(155,400.73)</b>	<b>(153,004.51)</b>	<b>(130,501.74)</b>
<i>Ending Net Position 12/31/13</i>	<b>1,393,340.62</b>	<b>1,393,340.62</b>	<b>1,203,981.03</b>	<b>1,133,923.97</b>