

SAN MIGUEL COUNTY COLORADO

TELLURIDE FIRE PROTECTION DISTRICT

RESOLUTION NO. 2019-01

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 2018, AND ENDING ON THE LAST DAY OF DECEMBER, 2018.

WHEREAS, the Board of Directors of the Telluride Fire Protection District has appointed John S. Bennett, District Chief, 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 15th of January, 2019, 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. 2019-01

(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:	\$3,102,008.00
Debt Fund:	\$ 372,762.89
Pension Fund:	\$ 192,156.00

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

General Fund:	
From sources other than general tax	\$1,168,639.50
From general property tax	<u>\$1,933,368.50</u>
Total General Fund	\$3,102,008.00
Debt Fund:	
From general property tax	<u>\$ 372,762.89</u>
Total Debt Fund	\$ 372,762.89
Pension Fund:	
District Contribution	\$ 123,000.00
Other	<u>\$ 69,156.00</u>
Total Pension Fund	\$ 192,156.00


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 15th day of January, 2019, at a special budget meeting of the Telluride Fire Protection District Board of Directors.



Laura Ellison, President

Attest:



Chris Hazen, Secretary

SAN MIGUEL COUNTY COLORADO

TELLURIDE FIRE PROTECTION DISTRICT

RESOLUTION NO. 2019-02

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 2018 BUDGET YEAR.

WHEREAS, the Board of Directors of the Telluride Fire Protection District has revised the annual budget in accordance with the Local Government Budget Law, on January 15th, 2019, and;

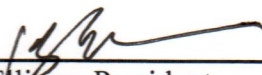
WHEREAS, the Board of Directors of the Telluride Fire Protection District has made provisions therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget, and;

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	\$3,102,008.00
Debt Fund	\$ 372,762.89
Pension Fund	\$ 192,156.00

ADOPTED this 15th day of January, 2019, at a special budget meeting of the Telluride Fire Protection District Board of Directors.



Laura Ellison, President

Attest:



Chris Hazen, Secretary



Telluride Fire Protection District

John Bennett, District Chief

2018 REVISED BUDGET MESSAGE

The 2018 Budget was revised for the following:

General Fund

The District participated in several Federal Wildland fires during the 2018 season which resulted in additional \$223,000 in associated wage and equipment expenses. An additional \$345,604 in revenue was generated by our participation. The excess of revenues over expenses in the wildland fire program and reserve funds were used to cover the cost of 2018 capital expenditures.

Debt Service Fund

The Debt Fund is specifically in place for the payment of our Refunded 2013 Bond Issuance (original Bond 2004).
No revisions to the 2018 Debt Service Fund Budget

Pension Fund

For 2018 the Fire District continues to fund its FPPA Pension Plan in excess of the 2017 actuarially prescribed contribution amount.
No revisions to the 2018 Debt Service Fund Budget

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.

GENERAL FUND	Revised Budget	Audited	Audted	Audited	Audited
	2018	2017	2016	2015	2014
REVENUES					
34000 · SMC PROPERTY TAXES	1,933,368.50	1,839,244.22	1,745,221.30	1,648,542.11	1,653,972.71
34100 · SPECIFIC OWNERSHIP TAXES	60,000.00	79,235.48	68,360.75	71,024.52	69,105.25
34200 · SMC PROP TAXES - INT & ADJ		(12,239.20)	2,403.32	865.40	4,317.53
33000 · PERMITS & FEES					
3300 · Insp. Permits and Fees	40,000.00	71,588.00	45,578.64	36,708.15	33,273.00
3310 · Wildland Cooperator Reimb.	345,600.00	15,202.87	14,477.75	23,733.51	
31000 · CHARGES FOR SERVICES					
3100 · Ambulance Services	410,000.00	494,409.76	546,632.41	512,596.93	447,962.37
3200 · Class Revenues	3,000.00	20.00	1,019.00	130.00	2,244.05
35000 · INVESTMENT EARNINGS	75,000.00	42,219.55	31,725.86	12,202.04	9,555.94
36000 · GRANTS/CONTRIBUTIONS	42,000.00	35,213.05	57,974.00	43,099.00	10,109.95
36100 · SALE OF ASSETS		32,808.00	-	-	-
TOTAL REVENUES	2,908,968.50	2,597,701.73	2,513,393.03	2,348,901.66	2,230,540.80
EXPENSES					
51000 · WAGES & BENEFITS					
5100 · Wages	1,220,000.00	942,947.58	863,239.40	913,748.29	885,777.37
5200 · Payroll Tax Expense (Fed/St/FPPA)	147,500.00	105,464.00	95,907.79	100,051.53	78,523.72
5400 · Insurance - Employees (Health/Dental)	77,500.00	53,206.80	52,071.86	47,066.09	46,273.01
5500 · Contract Wages (1099)					
61000 · AMBULANCE SERVICE EXPENSES					
6100 · Training	47,000.00	39,301.55	13,873.61	28,608.76	33,198.89
6102 · Ambulance Supplies	82,000.00	104,079.73	59,899.46	52,253.26	53,782.34
6103 · Ambulance Uniforms					1,355.41
6104 · Vaccinations/Medical Expenses	3,500.00	5,548.10	6,213.87	2,080.45	3,841.24
6105 · Class Expense	1,700.00	300.88	8,389.27	40.00	681.83
6106 · Grant Matching Funds - Amb					12,167.16
6120 · Ambulance Accounting Exp	30,000.00	32,345.46	31,835.31	30,249.65	26,431.93
6124 · AR - Bad Debt	49,000.00	77,486.45	76,948.99	70,998.76	86,763.25
6130 · Ambulance Collections Expenses					
62000 · FIRE PREVENTION EXPENSES					
6201 · Training Conferences	41,000.00	29,961.38	22,145.70	25,795.34	33,240.82
6202 · Internal Training Expenses	27,000.00	20,869.15	12,480.71	9,368.59	14,252.71
6203 · HAZMAT Equipment	8,000.00	13,727.84	3,911.03	12,832.97	6,583.32
6204 · Fire Equipment	70,000.00	86,836.39	38,310.78	29,773.58	41,660.99
6205 · Wildland Cooperative Exp.	26,000.00	4,294.10	6,387.11	(726.12)	3,488.26
6206 · Fire Fighting Expense/HAZMAT	1,500.00	324.82	221.87	394.46	278.87
6207 · Grant Matching Funds - Fire					
63000 · GENERAL OPERATING EXPENSES					
6310 · Vehicle Maintenance	58,000.00	50,402.72	63,932.59	35,484.52	50,980.80
6320 · Building Maintenance	56,000.00	90,040.09	100,963.59	147,575.53	105,340.32
6324 · Facilities Equipment Purchases					1,955.74
6325 · Communication Equipment & Repairs	36,000.00	20,030.77	18,764.08	13,089.45	13,376.23
6330 · Fuel	30,000.00	21,285.13	17,859.34	22,235.58	28,905.78
6340 · Utility Expenses	55,000.00	51,337.46	46,043.08	46,322.60	50,316.71
6350 · Dispatching	35,000.00	33,466.95	36,104.78	17,139.65	9,923.80
6909 · Office Equipment > \$10k					
6910 · Facilities Equipment > \$10k					
6920 · Amb Equip > \$10k		240,383.86	115,747.09	-	-
6930 · Fire Equipment > 10k	353,000.00	1,293,794.00	438,950.00	66,496.43	-
6940 · Comm Equip > \$10k					
6950 · District Vehicles > \$10k	72,000.00	-	80,953.11	-	-
6970 · Lease Purchase #6 - Construction					
7200 · Additional Revenue Expenditures					
6980 · GF - Transfers Out					
67000 · GENERAL & ADMINISTRATIVE EXPENSES					
6701 · Accounting	33,000.00	31,793.25	30,628.25	30,989.59	31,316.00
6702 · Audit	18,000.00	28,455.00	37,095.64	26,954.03	20,416.25
6703 · Board Expense	10,000.00	1,132.16	923.05	431.80	1,761.20
6703.5 · District Conferences	3,000.00	3,684.84	840.63	-	1,484.06
6704 · Dues and Publications	13,000.00	10,058.73	10,688.94	7,594.20	6,421.95
6705 · Election Expense	16,000.00	-	140.00	-	7,653.13
6706 · Insurance (GL & WComp)	94,000.00	35,993.00	156,797.72	103,968.00	113,788.00
6707 · Legal	11,000.00	7,752.00	10,391.80	21,174.36	7,033.75
6708 · Meals	3,000.00	4,933.54	2,503.46	927.64	523.89
6709 · Office Expenses	35,000.00	28,361.05	24,026.90	18,830.62	27,402.17
6709.5 · District Uniforms	10,000.00	7,394.37	39,567.12	22,589.85	-
6710 · Office Equipment	5,300.00	5,462.30	5,654.23	5,596.93	6,418.83
6711 · Planning/Professional Services	-	7,727.41	2,070.00	17,230.40	2,641.55
6712 · Public Education	3,000.00	1,944.16	3,799.61	6,501.96	4,457.08
6713 · Treasurer Fees	56,158.00	54,992.57	52,523.15	49,586.61	49,780.79
6714 · Charges - Service/Late/Bank	150.00	616.49	1,143.60	807.14	521.10
70800 · PRINCIPLE RETIREMENT					
7080 · Lease Purchase Payments					
80000 · OTHER INCOME					
3604 · Mtn. Village - IGA Agreement	(6,600.00)	(11,106.76)	(9,453.07)	(36,008.38)	(4,520.79)
3504 · Miscellaneous Revenue	(2,500.00)	(4,163.66)	(4,037.83)	(4,934.81)	(1,264.03)
3504 · Donations / Gifts					
3300 · HAZMAT Reimb/Cost Share	(6,000.00)	(19,185.10)	-	(8,150.01)	(4,755.17)
3320 · Event Revenue	(27,000.00)	(50,295.00)	(33,396.25)	(187,026.25)	(54,065.00)
90000 · OTHER EXPENSES/PROGRAMS					
9000 · Transfer to Pension Fund	123,000.00	123,000.00	123,000.00	123,000.00	123,000.00
9001 · Volunteer Retention/Recruitment Program	95,000.00	87,639.36	77,591.89	72,938.65	2,111.91
6355 · Event Expense	6,000.00	5,920.96	4,724.75	5,145.73	3,561.76
3410 · Division of Wildlife		(3,637.71)	(3,095.62)	(3,376.48)	(64.97)
8011 · Community AED Maint. Funds		(2,519.94)	(30,363.35)	(163.00)	(6,536.50)
9011 · Community AED Maint. Expenses	3,500.00	9,109.20	1,328.94	10,828.90	4,980.49
8010 · Rental Income	(37,200.00)	(37,200.00)	(28,640.00)	(32,342.95)	(17,219.49)
9010 · Employee Rent Benefit	37,200.00	37,200.00	28,640.00	32,590.00	-
TOTAL EXPENSES	3,022,708.00	3,682,497.43	2,716,247.98	1,956,563.90	1,915,948.46
EXCESS OF REVENUES OVER/(UNDER) EXPENSES	(113,739.50)	(1,084,795.70)	(202,854.95)	392,337.76	314,592.34
OTHER FINANCING SOURCES (USES)					
99000 · Transfers (to)/from other Funds					
NET CHANGE IN FUND BALANCE	(113,739.50)	(1,084,795.70)	(202,854.95)	392,337.76	314,592.34
Beginning Fund Balance 1/1/18	4,780,622.07	5,865,417.77	6,068,272.72	5,675,934.96	5,361,342.62
Plus: Income	2,908,968.50	2,597,701.73	2,513,393.03	2,348,901.66	2,230,540.80
Less: Expenses	(3,022,708.00)	(3,682,497.43)	(2,716,247.98)	(1,956,563.90)	(1,915,948.46)
Ending Fund Balance 12/31/18	4,666,882.57	4,780,622.07	5,865,417.77	6,068,272.72	5,675,934.96

I, John Bennett, certify that the attached is a true and accurate copy of the adopted revised 2018 budget for the Telluride Fire Protection District.

John Bennett, District Chief

DEBT FUND	Budget	YTD	Audited	Audited	Audited
	2018	2017	2016	2015	2014
REVENUES					
38000 · SMC PROPERTY TAXES					
3403 · Property Taxes	372,762.89	367,848.91	367,843.53	371,172.79	384,445.59
38100 · SPECIFIC OWNERSHIP TAXES					
3405 · Specific Taxes		15,854.16	14,419.55	15,993.22	16,050.85
38200 · SMC PROP TAXES - INT & ADJ					
3401 · Delinquent Taxes		0.36	0.55	188.12	270.50
3402 · Delinquent Interest		1.53	0.17	0.77	0.02
3404 · Property Tax Interest		1,164.96	1,160.40	795.86	993.15
3406 · Current Yr Abatement		(29.61)	(557.43)	(13.11)	(93.11)
3407 · Current Yr Abatement Int		(1.11)	(19.88)	(1.44)	(3.32)
3408 · Prior Yr Abatement		(3,290.06)	(70.01)	(541.69)	(146.67)
3409 · Prior Yr Abatement Int		(539.15)	(12.47)	(155.47)	(27.18)
3410 · Division of Wildlife		713.96	600.00	-	
TOTAL REVENUES	372,762.89	381,723.95	383,364.41	387,439.05	401,489.83
EXPENSES					
68000 · PRINCIPLE RETIREMENT					
6800 · Bond Debt Service Principal 2004					
6800 · Bond Debt Service Principal 2013	310,000.00	300,000.00	295,000.00	298,669.00	295,000.00
68100 · INTEREST & FISCAL CHARGES					
6801 · Bond Debt Service Interest	50,580.00	56,850.00	62,750.00	71,728.00	77,190.00
6802 · Bond Fees	1,000.00	840.00	810.00	810.00	1,250.00
68200 · GENERAL & ADMINISTRATIVE EXPENSES					
6713 · Treasurer Fees	11,182.89	10,992.33	11,070.28	11,166.39	11,569.46
TOTAL EXPENSES	372,762.89	368,682.33	369,630.28	382,373.39	385,009.46
EXCESS OF REVENUES OVER EXPENSES	0.00	13,041.62	13,734.13	5,065.66	16,480.37
OTHER FINANCING SOURCES (USES)					
99000 · Transfers (to)/from other Funds					
NET CHANGE IN FUND BALANCE	0.00	13,041.62	13,734.13	5,065.66	16,480.37
<i>Beginning Fund Balance 1/1/18</i>	157,718.69	171,452.82	157,718.69	152,653.03	136,172.66
<i>Plus: Income</i>	372,762.89	381,723.95	383,364.41	387,439.05	401,489.83
<i>Less: Expenses</i>	<u>(372,762.89)</u>	<u>(368,682.33)</u>	<u>(369,630.28)</u>	<u>(382,373.39)</u>	<u>(385,009.46)</u>
<i>Ending Fund Balance 12/31/18</i>	157,718.69	184,494.44	171,452.82	157,718.69	152,653.03

PENSION FUND	Budget	YTD	Audited	Audited	Audited
	2018	2017	2016	2015	2014
ADDITIONS					
85000 · Pension Contributions					
8500 · District Contribution	123,000.00	123,000.00	123,000.00	123,000.00	123,000.00
8510 · State Matching Funds	69,156.00	69,156.00	69,156.00	91,969.00	91,969.00
85100 · Pension Investment Income					
8520 · Pension Investment Income			108,590.69	45,207.31	116,773.25
TOTAL ADDITIONS	192,156.00	192,156.00	300,746.69	260,176.31	331,742.25
DEDUCTIONS					
9500 · Pension Fund Benefit Expenses	192,156.00	0.00	200,316.77	185,087.24	168,477.42
9501 · FPPA Fees & Expenses		0.00	17,741.06	17,395.51	14,486.00
TOTAL DEDUCTIONS	192,156.00	0.00	218,057.83	202,482.75	182,963.42
CHANGE IN NET POSITION	0.00	192,156.00	82,688.86	57,693.56	148,778.83
<i>Beginning Net Position 1/1/18</i>	1,923,767.61	1,923,767.61	1,841,078.75	1,783,385.19	1,634,606.36
<i>Plus: Additions</i>	192,156.00	192,156.00	300,746.69	260,176.31	331,742.25
<i>Less: Deductions</i>	<u>(192,156.00)</u>	<u>0.00</u>	<u>(218,057.83)</u>	<u>(202,482.75)</u>	<u>(182,963.42)</u>
<i>Ending Net Position 12/31/18</i>	1,923,767.61	2,115,923.61	1,923,767.61	1,841,078.75	1,783,385.19

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of San Miguel County, Colorado.

On behalf of the Telluride Fire Protection District,
(taxing entity)^A

the Board of Directors
(governing body)^B

of the Telluride Fire Protection District
(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 784,327,990 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 784,327,990 (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)
USE VALUE FROM FINAL CERTIFICATION OF VALUATION PROVIDED BY ASSESSOR NO LATER THAN DECEMBER 10

Submitted: 12/14/2017 for budget/fiscal year 2018
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	2.465 mills	\$ 1,933,368.50
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	2.465 mills	\$ 1,933,368.50
3. General Obligation Bonds and Interest ^J	0.475 mills	\$ 372,762.89
4. Contractual Obligations ^K	mills	\$
5. Capital Expenditures ^L	mills	\$
6. Refunds/Abatements ^M	mills	\$
7. Other ^N (specify): _____	mills	\$
_____	mills	\$
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	2.940 mills	\$ 2,306,131.39

Contact person: (print) John S Bennett Daytime phone: (970) 728-3801
Signed: *John S Bennett* Title: District Chief

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 864-7720.

¹ If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.
² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's **FINAL** certification of valuation).

CERTIFICATION OF TAX LEVIES, continued

THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.). Taxing entities that are

Special Districts or Subdistricts of 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. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:

BONDS^J:

1.	Purpose of Issue:	<u>Refunding of 2004 Issuance</u>
	Series:	<u>2013</u>
	Date of Issue:	<u>02/13/2013</u>
	Coupon Rate:	<u>1.7435398%</u>
	Maturity Date:	<u>12/1/2024</u>
	Levy:	<u>0.475</u>
	Revenue:	<u>\$372,762.89</u>

2.	Purpose of Issue:	_____
	Series:	_____
	Date of Issue:	_____
	Coupon Rate:	_____
	Maturity Date:	_____
	Levy:	_____
	Revenue:	_____

CONTRACTS^K:

3.	Purpose of Contract:	_____
	Title:	_____
	Date:	_____
	Principal Amount:	_____
	Maturity Date:	_____
	Levy:	_____
	Revenue:	_____

4.	Purpose of Contract:	_____
	Title:	_____
	Date:	_____
	Principal Amount:	_____
	Maturity Date:	_____
	Levy:	_____
	Revenue:	_____

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.