

SAN MIGUEL COUNTY COLORADO
TELLURIDE FIRE PROTECTION DISTRICT

RESOLUTION NO. 2018-07

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 2019, AND ENDING ON THE LAST DAY OF DECEMBER, 2019.

WHEREAS, the Board of Directors of the Telluride Fire Protection District has appointed John S. Bennett, District Chief, 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 11th of December, 2018, 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 11th, 2018 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. 2018-07
(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:	\$3,309,621.00
Debt Fund:	\$ 366,650.00
Pension Fund:	\$ 192,156.00

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

General Fund:	
From sources other than general tax	\$1,417,200.00
From general property tax	<u>\$1,892,421.00</u>
Total General Fund	\$3,309,621.00
Debt Fund:	
From general property tax	<u>\$ 366,650.00</u>
Total Debt Fund	\$ 366,650.00
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 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 11th day of December, 2018, 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. 2018-08

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 2019 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 11th, 2018, 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	\$3,309,621.00
Debt Fund	\$ 366,650.00
Pension Fund	\$ 192,156.00

ADOPTED this 11th day of December, 2018, 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. 2018-09

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2018, TO HELP DEFRAY THE COST OF GOVERNMENT FOR THE TELLURIDE FIRE PROTECTION DISTRICT, FOR THE 2019 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 11th, 2018, and,

WHEREAS, the amount of money necessary to balance the budget for general operating purposes is \$1,892,421.00 and;

WHEREAS, the amount of money necessary to balance the budget for bonds and interest is \$366,650.00 and;

WHEREAS, the 2018 valuation for assessment for the Telluride Fire Protection District as certified by the County Assessor is \$767,716,390


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 2019 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 2018.

Section 2. That for the purpose of meeting all bonds and interest of the Telluride Fire Protection District during the 2019 budget year, there is hereby levied a tax of 0.4776 mills upon each dollar of the total valuation for assessment of all taxable property within the Telluride Fire Protection District for the year 2018.

Section 3. That the District Chief 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 12/14/18.

ADOPTED, this 11th day of December, 2018, 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

2019 BUDGET MESSAGE

General Fund

An increase of \$35,701.77 in tax revenue is forecasted for 2019 and additional revenue from charges for services enhancing revenue by \$800,000.00 is being reported in the General Fund Budget. These extra funds will assist in supporting equipment purchases and budgeted capital expenditures. The additional revenue will assist in the purchase of an Ambulance replacement and a new Type III Fire Engine in 2019. The remaining expense lines were developed on a conservative basis.

Debt Service Fund

The Debt Fund is specifically in place for the payment of our Refunded 2013 Bond Issuance (original Bond 2004).

Pension Fund

For 2019 the District continues to fund its FPPA Pension Plan with the 2017 actuarially prescribed contribution amount. We will base 2020 contributions based on recommendations from the 2019 actuarial study.

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	Budget	Budget	YTD	Audited	Audited	Audited
	2019	2018	2018	2017	2016	2015
REVENUES						
34000 - SMC PROPERTY TAXES	1,892,421.00	1,933,368.50	1,878,943.94	1,839,244.22	1,745,221.30	1,648,542.11
34100 - SPECIFIC OWNERSHIP TAXES	60,000.00	60,000.00	82,537.44	79,235.48	68,360.75	71,024.52
34200 - SMC PROP TAXES - INT & ADJ			(12,363.28)	(12,239.20)	2,403.32	865.40
33000 - PERMITS & FEES						
3300 - Insp. Permits and Fees	40,000.00	40,000.00	39,290.80	71,588.00	45,578.64	36,708.15
3310 - Wildland Cooperator Reimb.	200,000.00		345,603.87	15,202.87	14,477.75	23,733.51
31000 - CHARGES FOR SERVICES						
3100 - Ambulance Services	450,000.00	500,000.00	411,210.53	494,409.76	546,632.41	512,596.93
3200 - Class Revenues			2,422.00	20.00	1,019.00	130.00
35000 - INVESTMENT EARNINGS	50,000.00	20,000.00	68,253.32	42,219.55	31,725.86	12,202.04
36000 - GRANTS			42,000.00	35,213.05	57,974.00	43,099.00
36100 - SALE OF ASSETS			-	32,808.00	-	-
TOTAL REVENUES	2,692,421.00	2,553,368.50	2,857,898.62	2,597,701.73	2,513,393.03	2,348,901.66
EXPENSES						
51000 - WAGES & BENEFITS						
5100 - Wages	1,215,495.00	965,500.00	1,077,340.94	942,947.58	863,239.40	913,748.29
5200 - Payroll Tax Expense (Fed/St/FPPA)	127,252.00	105,500.00	117,045.01	105,464.00	95,907.79	100,051.53
5400 - Insurance - Employees (Health/Dental)	89,225.00	59,665.00	78,628.90	53,206.80	52,071.86	47,066.09
61000 - AMBULANCE SERVICE EXPENSES						
6100 - Training	60,600.00	40,000.00	44,500.12	39,301.55	13,873.61	28,608.76
6102 - Ambulance Supplies	79,000.00	75,000.00	74,529.39	104,079.73	59,899.46	52,253.26
6103 - Ambulance Uniforms						
6104 - Vaccinations/Medical Expenses	5,000.00	10,000.00	3,177.96	5,548.10	6,213.87	2,080.45
6105 - Class Expense	2,500.00	2,500.00	1,304.78	300.88	8,389.27	40.00
6106 - Grant Matching Funds - Amb						
6120 - Ambulance Accounting Exp	35,000.00	35,000.00	27,801.49	32,345.46	31,835.31	30,249.65
6124 - AR - Bad Debt	80,000.00	78,000.00	39,269.07	77,486.45	76,948.99	70,998.76
62000 - FIRE PREVENTION EXPENSES						
6201 - Training Conferences	40,000.00	30,000.00	41,051.53	29,961.38	22,145.70	25,795.34
6202 - Internal Training Expenses	20,000.00	30,000.00	25,324.45	20,869.15	12,480.71	9,368.59
6203 - HAZMAT Equipment	10,000.00	13,000.00	6,667.02	13,727.84	3,911.03	12,832.97
6204 - Fire Equipment	75,000.00	75,000.00	71,510.55	86,836.39	38,310.78	29,773.58
6205 - Wildland Cooperative Exp.	30,000.00		24,824.66	4,294.10	6,387.11	(726.12)
6206 - Fire Fighting Expense/HAZMAT	2,000.00	1,500.00	1,473.49	324.82	221.87	394.46
6207 - Grant Matching Funds - Fire						
63000 - GENERAL OPERATING EXPENSES						
6310 - Vehicle Maintenance	80,000.00	85,000.00	52,473.77	50,402.72	63,932.59	35,484.52
6320 - Building Maintenance	98,000.00	120,000.00	50,927.62	90,040.09	100,963.59	147,575.53
6324 - Facilities Equipment Purchases						
6325 - Communication Equipment & Repairs	25,000.00	25,000.00	36,353.45	20,030.77	18,764.08	13,089.45
6330 - Fuel	28,000.00	25,000.00	28,737.01	21,285.13	17,859.34	22,235.58
6340 - Utility Expenses	50,000.00	50,000.00	48,090.00	51,337.46	46,043.08	46,322.60
6350 - Dispatching	36,800.00	35,000.00	35,296.36	33,466.95	36,104.78	17,139.65
6909 - Office Equipment > \$10k						
6910 - Facilities Equipment > \$10k						
6920 - Amb Equip > \$10k	260,000.00			240,383.86	115,747.09	
6930 - Fire Equipment > 10k	295,000.00	380,000.00	352,356.68	1,293,794.00	438,950.00	66,496.43
6940 - Comm Equip > \$10k						
6950 - District Vehicles > \$10k		88,000.00	71,590.00		80,953.11	
67000 - GENERAL & ADMINISTRATIVE EXPENSES						
6701 - Accounting	32,000.00	32,000.00	27,680.25	31,793.25	30,628.25	30,989.59
6702 - Audit	20,000.00	30,000.00	17,951.44	28,455.00	37,095.64	26,954.03
6703 - Board Expense	3,000.00	1,500.00	8,155.83	1,132.16	923.05	431.80
6703.5 - District Conferences	2,500.00	5,000.00	2,787.06	3,684.84	840.63	
6704 - Dues and Publications	15,000.00	12,000.00	13,052.05	10,058.73	10,688.94	7,594.20
6705 - Election Expense		12,000.00	10,290.00		140.00	
6706 - Insurance (GL & WComp)	90,000.00	105,000.00	88,838.00	35,993.00	156,797.72	103,968.00
6707 - Legal	8,000.00	10,000.00	10,727.00	7,752.00	10,391.80	21,174.36
6708 - Meals	3,000.00	3,000.00	2,268.18	4,933.54	2,503.46	927.64
6709 - Office Expenses	30,000.00	35,000.00	33,387.62	28,361.05	24,026.90	18,830.62
6709.5 - District Uniforms	10,000.00	20,000.00	10,252.34	7,394.37	39,567.12	22,589.85
6710 - Office Equipment	6,000.00	6,000.00	4,752.15	5,462.30	5,654.23	5,596.93
6711 - Planning/Professional Services	9,000.00	10,000.00		7,727.41	2,070.00	17,230.40
6712 - Public Education	5,000.00	8,000.00	2,922.12	1,944.16	3,799.61	6,501.96
6713 - Treasurer Fees	56,772.63	58,001.00	56,161.53	54,992.57	52,523.15	49,586.61
6714 - Charges - Service/Late/Bank	276.37	1,000.00	132.91	616.49	1,143.60	807.14
80000 - OTHER INCOME						
3604 - Mtn. Village - IGA Agreement	(5,000.00)	(5,000.00)	(5,833.70)	(11,106.76)	(9,453.07)	(36,008.38)
3504 - Miscellaneous Revenue			(2,860.97)	(4,163.66)	(4,037.83)	(4,934.81)
3504 - Donations / Gifts						
3300 - HAZMAT Reimb/Cost Share			(6,792.00)	(19,185.10)		(8,150.01)
3320 - Event Revenue	(20,000.00)	(15,000.00)	(25,037.50)	(50,295.00)	(33,396.25)	(187,026.25)
90000 - OTHER EXPENSES/PROGRAMS						
9000 - Transfer to Pension Fund	123,000.00	123,000.00	123,000.00	123,000.00	123,000.00	123,000.00
9001 - Volunteer Retention/Recruitment Program	105,000.00	105,000.00	93,425.00	87,639.36	77,591.89	72,938.65
6355 - Event Expense	6,500.00	6,000.00	6,198.49	5,920.96	4,724.75	5,145.73
3410 - Division of Wildlife			(4,009.55)	(3,637.71)	(3,095.62)	(3,376.48)
8011 - Community AED Maint. Funds			(5,204.57)	(2,519.94)	(30,363.35)	(163.00)
9011 - Community AED Maint. Expenses	3,500.00	3,500.00	2,811.07	9,109.20	1,328.94	10,828.90
8010 - Rental Income	(37,200.00)	(37,200.00)	(34,100.00)	(37,200.00)	(28,640.00)	(32,342.95)
9010 - Employee Rent Benefit	37,200.00	37,200.00	34,100.00	37,200.00	28,640.00	32,590.00
TOTAL EXPENSES	3,247,421.00	2,894,666.00	2,775,329.00	3,682,497.43	2,716,247.98	1,956,563.90
EXCESS OF REVENUES OVER/(UNDER) EXPENSES	(555,000.00)	(341,297.50)	82,569.62	(1,084,795.70)	(202,854.95)	392,337.76
OTHER FINANCING SOURCES (USES)						
99000 - Transfers (to)/from other Funds						
NET CHANGE IN FUND BALANCE	(555,000.00)	(341,297.50)	82,569.62	(1,084,795.70)	(202,854.95)	392,337.76
Beginning Fund Balance 1/1/19	4,439,324.57	4,780,622.07	4,780,622.07	5,865,417.77	6,068,272.72	5,675,934.96
Plus: Income	2,692,421.00	2,553,368.50	2,857,898.62	2,597,701.73	2,513,393.03	2,348,901.66
Less: Expenses	(3,247,421.00)	(2,894,666.00)	(2,775,329.00)	(3,682,497.43)	(2,716,247.98)	(1,956,563.90)
Ending Fund Balance 12/31/19	3,884,324.57	4,439,324.57	4,863,191.69	4,780,622.07	5,865,417.77	6,068,272.72

I, John Bennett, certify that the attached is a true and accurate copy of the adopted 2019-20 Budget for the Telluride Fire Protection District.

John S. Bennett
John Bennett, District Chief

DEBT FUND	Budget	Budget	YTD	Audited	Audited	Audited
	2019	2018	2018	2017	2016	2015
REVENUES						
38000 · SMC PROPERTY TAXES						
3403 · Property Taxes	366,650.00	372,762.89	362,068.32	367,848.91	367,843.53	371,172.79
38100 · SPECIFIC OWNERSHIP TAXES						
3405 · Specific Taxes			15,918.66	15,854.16	14,419.55	15,993.22
38200 · SMC PROP TAXES - INT & ADJ						
3401 · Delinquent Taxes			53.07	0.36	0.55	188.12
3402 · Delinquent Interest			7.70	1.53	0.17	0.77
3404 · Property Tax Interest			966.07	1,164.96	1,160.40	795.86
3406 · Current Yr Abatement			(491.68)	(29.61)	(557.43)	(13.11)
3407 · Current Yr Abatement Int			(36.03)	(1.11)	(19.88)	(1.44)
3408 · Prior Yr Abatement			(2,732.44)	(3,290.06)	(70.01)	(541.69)
3409 · Prior Yr Abatement Int			(268.83)	(539.15)	(12.47)	(155.47)
3410 · Division of Wildlife			800.35	713.96	600.00	-
TOTAL REVENUES	366,650.00	372,762.89	376,285.19	381,723.95	383,364.41	387,439.05
EXPENSES						
68000 · PRINCIPLE RETIREMENT						
6800 · Bond Debt Service Principal 2004						
6800 · Bond Debt Service Principal 2013	310,000.00	310,000.00	310,000.00	300,000.00	295,000.00	298,669.00
68100 · INTEREST & FISCAL CHARGES						
6801 · Bond Debt Service Interest	44,650.00	50,580.00	50,850.00	56,850.00	62,750.00	71,728.00
6802 · Bond Fees	1,000.00	1,000.00	849.94	840.00	810.00	810.00
68200 · GENERAL & ADMINISTRATIVE EXPENSES						
6713 · Treasurer Fees	11,000.00	11,182.89	10,818.96	10,992.33	11,070.28	11,166.39
TOTAL EXPENSES	366,650.00	372,762.89	372,518.90	368,682.33	369,630.28	382,373.39
EXCESS OF REVENUES OVER EXPENSES	-	0.00	3,766.29	13,041.62	13,734.13	5,065.66
OTHER FINANCING SOURCES (USES)						
99000 · Transfers (to)/from other Funds						
NET CHANGE IN FUND BALANCE	-	0.00	3,766.29	13,041.62	13,734.13	5,065.66
<i>Beginning Fund Balance 1/1/19</i>	184,494.44	184,494.44	184,494.44	171,452.82	157,718.69	152,653.03
<i>Plus: Income</i>	366,650.00	372,762.89	376,285.19	381,723.95	383,364.41	387,439.05
<i>Less: Expenses</i>	(366,650.00)	(372,762.89)	(372,518.90)	(368,682.33)	(369,630.28)	(382,373.39)
Ending Fund Balance 12/31/19	184,494.44	184,494.44	188,260.73	184,494.44	171,452.82	157,718.69

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of San Miguel County, Colorado.

On behalf of the Telluride Fire Protection District,
 the Board of Directors (taxing entity)^A
 of the Telluride Fire Protection District (governing body)^B
 (local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 767,716,390 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: \$ 767,716,390 (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: 12/14/2018 for budget/fiscal year 2019
 (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	\$ 1,892,421.00
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	2.465 mills	\$ 1,892,421.00
3. General Obligation Bonds and Interest ^J	0.4776 mills	\$ 366,650.00
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]	2.9426 mills	\$ 2,259,071.00

Contact person: (print) John Bennett Daytime phone: (970) 728-3801 x7
 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:	Refunding of 2004 Issuance	
	Series:	2013	
	Date of Issue:	02/13/2013	
	Coupon Rate:	1.7435398%	
	Maturity Date:	12/1/2024	
	Levy:	0.4776	
	Revenue:	\$366,650.00	
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.