

SAN MIGUEL COUNTY COLORADO

TELLURIDE FIRE PROTECTION DISTRICT

RESOLUTION NO. 2021-03

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 2022, AND ENDING ON THE LAST DAY OF DECEMBER, 2022.

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 14th of December, 2021, 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 14th, 2021 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. 2021-03

(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:

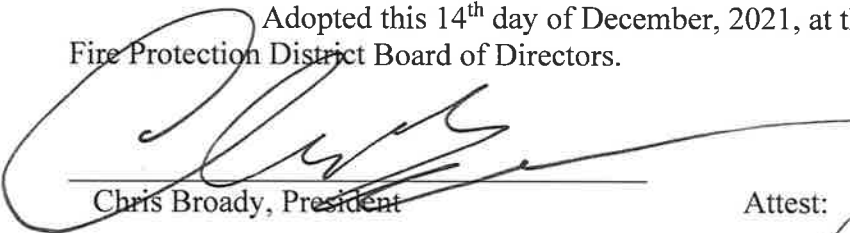
General Fund:	\$5,015,892.00
Debt Fund:	\$ 372,423.00
Pension Fund:	\$ 215,677.00

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

General Fund:	
From sources other than general tax	\$1,081,675.00
From general property tax	<u>\$3,934,217.00</u>
Total General Fund	\$5,015,892.00
Debt Fund:	
From general property tax	\$ 362,423.00
Other	<u>\$ 10,000.00</u>
Total Debt Fund	\$ 372,423.00
Pension Fund:	
District Contribution	\$ 121,688.00
Other	<u>\$ 93,989.00</u>
Total Pension Fund	\$ 215,677.00

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 14th day of December, 2021, at the budget meeting of the Telluride Fire Protection District Board of Directors.


Chris Broady, President

Attest:


Dan Tigar, Secretary



SAN MIGUEL COUNTY COLORADO

TELLURIDE FIRE PROTECTION DISTRICT

RESOLUTION NO. 2021-04

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 2022 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 14th, 2021, 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.

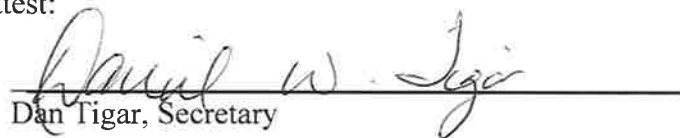
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE TELLURIDE FIRE PROTECTION DISTRICT:

General Fund	
Current Operating Expenses	\$5,015,892.00
Debt Fund	\$ 372,423.00
Pension Fund	\$ 215,677.00

ADOPTED this 14th day of December, 2021, at a special budget meeting of the Telluride Fire Protection District Board of Directors.


Chris Broady, President

Attest:


Dan Tigar, Secretary



SAN MIGUEL COUNTY COLORADO
TELLURIDE FIRE PROTECTION DISTRICT

RESOLUTION NO. 2021-05

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2021, TO HELP DEFRAY THE COST OF GOVERNMENT FOR THE TELLURIDE FIRE PROTECTION DISTRICT, FOR THE 2022 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 14th, 2021, and,

WHEREAS, the amount of money necessary to balance the budget for general operating purposes is \$3,934,217.00 and;

WHEREAS, the amount of money necessary to balance the budget for bonds and interest is \$362,423.00 and;

WHEREAS, the 2021 valuation for assessment for the Telluride Fire Protection District as certified by the County Assessor is \$910,698,463.00

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 2022 budget year, there is hereby levied a tax of 4.320 mills upon each dollar of the total valuation for assessment of all taxable property within the Telluride Fire Protection District for the year 2021.


Section 2. That for the purpose of meeting all bonds and interest of the Telluride Fire Protection District during the 2022 budget year, there is hereby levied a tax of 0.398 mills upon each dollar of the total valuation for assessment of all taxable property within the Telluride Fire Protection District for the year 2021.

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 12/15/2021.

ADOPTED, this 14th day of December, 2021, at the budget meeting of the Telluride Fire Protection District Board of Directors.


Chris Broady, President

Attest:


Dan Figar, Secretary





TELLURIDE FIRE PROTECTION DISTRICT

John Bennett, District Chief

2022 BUDGET MESSAGE

General Fund

An increase of \$215,190.00 in tax revenue is forecasted for 2022. The change is due in part to an updated and increased assessed value in real property and an abatement refund for 2021. The District was awarded a Federal SAFER Grant to fund six new first responder positions in the sum of \$1.2mil over the next three years. The largest impact to the General Fund in comparison to years prior is wage expenses due to the increased staff needs. The remainder of the General Fund revenues and expenses remain consistent.

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 2022 the District continues to fund its FPPA Volunteer Pension Plan with the 2019 actuarially prescribed contribution amount.

Lease Purchase

In 2022 the District intends to engage in a \$1.21mil 5-year term lease purchase to reduce impact to the reserve fund and maintain the budget above the redline. The purpose of the lease purchase is to pay for the third floor at our Mountain Village Station (\approx \$500,000.00), remodel of our Town of Telluride Station (\approx \$100,000.00), a new ambulance and power gurney (\approx \$280,000.00) and a new Type III wildfire engine (\approx \$330,000.00).

Budgetary Basis of Accounting

The District uses a modified accrual basis of accounting.

GENERAL FUND

	Budget	Revised Budget	YTD	Audited	Audited	Audited
	2022	2021	2021	2020	2019	2018
REVENUES						
34000 · SMC PROPERTY TAXES	3,934,217.00	3,719,027.00	3,706,422.00	3,718,489.19	1,886,888.24	1,878,943.94
34100 · SPECIFIC OWNERSHIP TAXES	130,000.00	170,000.00	172,830.59	167,692.13	92,958.76	93,689.58
34200 · SMC PROP TAXES - INT & ADJ	68,029.00		773.04	(31,267.50)	2,472.99	(12,511.71)
33000 · PERMITS & FEES						
3300 · Insp. Permits and Fees	40,000.00	45,000.00	47,729.00	34,006.00	27,685.05	39,290.80
3310 · Wildland Cooperator Reimb.	150,000.00	370,000.00	371,133.76	304,282.21	208,849.04	345,603.87
31000 · CHARGES FOR SERVICES						
3100 · Ambulance Services	450,000.00	490,000.00	485,946.68	461,077.43	540,820.75	414,270.00
3200 · Class Revenues			335.00	450.00	585.00	3,115.00
35000 · INVESTMENT EARNINGS	1,500.00	3,000.00	2,195.87	27,995.34	78,605.17	75,135.29
36000 · GRANTS	426,000.00	25,000.00	26,334.77	118,424.01	43,722.68	42,150.00
36100 · SALE OF ASSETS		32,500.00	32,500.00	20,500.00	8,473.92	
TOTAL REVENUES	5,199,746.00	4,854,527.00	4,846,200.71	4,821,648.81	2,891,061.60	2,879,686.77
EXPENSES						
51000 · WAGES & BENEFITS						
5100 · Wages	2,370,210.00	2,085,000.00	2,013,571.14	1,301,948.15	1,211,419.14	1,155,364.63
5200 · Payroll Tax Expense (Fed/St/FPPA)	297,365.00	262,000.00	246,121.71	140,473.94	132,874.58	124,467.55
5400 · Insurance - Employees (Health/Dental)	225,000.00	174,656.00	174,227.24	97,080.94	83,703.45	77,438.89
61000 · AMBULANCE SERVICE EXPENSES						
6100 · Training	40,000.00	40,000.00	17,284.77	17,231.84	40,742.37	46,059.96
6102 · Ambulance Supplies	100,000.00	100,000.00	98,512.06	177,911.33	85,857.61	85,713.11
6104 · Vaccinations/Medical Expenses	5,000.00	7,000.00	2,557.16	2,326.98	6,414.39	3,826.46
6105 · Class Expense	15,000.00	30,000.00	29,540.26	10,438.33	383.90	1,651.85
6120 · Ambulance Accounting Exp	31,500.00	31,500.00	37,755.72	28,750.68	34,073.11	29,173.62
6124 · AR - Bad Debt	75,000.00	100,000.00	63,927.13	66,517.00	91,487.08	48,791.07
62000 · FIRE PREVENTION EXPENSES						
6201 · Training Conferences	35,000.00	35,000.00	36,539.21	14,458.53	47,338.40	41,162.55
6202 · Internal Training Expenses	25,000.00	30,000.00	5,281.15	13,995.65	26,999.62	28,226.95
6203 · HAZMAT Equipment	10,000.00	5,000.00	330.00	6,372.04	3,356.12	8,080.01
6204 · Fire Equipment	100,000.00	100,000.00	80,066.26	76,674.84	60,298.33	70,394.46
6205 · Wildland Cooperative Exp.	50,000.00	60,000.00	59,543.42	55,118.28	44,000.17	25,958.88
6206 · Fire Fighting Expense/HAZMAT	3,000.00	3,000.00			(1,724.55)	1,473.49
63000 · GENERAL OPERATING EXPENSES						
6310 · Vehicle Maintenance	120,000.00	130,000.00	116,713.89	101,457.87	47,907.26	58,233.74
6320 · Building Maintenance	200,000.00	145,000.00	131,100.98	155,661.28	122,382.80	55,200.02
6324 · Facilities Equipment Purchases		25,000.00				
6325 · Communication Equipment & Repairs	65,000.00	70,000.00	69,628.67	50,139.37	21,799.60	35,676.94
6330 · Fuel	40,000.00	30,000.00	34,222.09	23,785.12	27,932.79	30,337.62
6340 · Utility Expenses	55,000.00	65,000.00	57,687.04	52,487.23	60,690.69	54,406.57
6350 · Dispatching	51,000.00	38,000.00	36,560.82	34,827.94	36,054.44	35,510.64
6909 · Office Equipment > \$10k						
6910 · Facilities Equipment > \$10k						
6920 · Amb Equip > \$10k		216,000.00	215,485.00	47,702.95	237,063.20	
6930 · Fire Equipment > 10k		440,000.00	436,321.00	21,865.00	290,028.89	352,356.68
6940 · Comm Equip > \$10k						
6950 · District Vehicles > \$10k		115,000.00	113,666.42	31,000.00		71,590.00
67000 · GENERAL & ADMINISTRATIVE EXPENSES						
6701 · Accounting	1,750.00	1,500.00	2,280.00	31,831.75	29,716.52	33,233.00
6702 · Audit	30,000.00	35,000.00	26,287.68	33,153.71	40,602.68	17,951.44
6703 · Board Expense	51,000.00	25,000.00	25,208.06	6,302.76	5,168.22	9,811.33
6703.5 · District Conferences	5,000.00	5,000.00	5,531.26	590.00	2,774.91	2,787.06
6704 · Dues and Publications	15,000.00	15,000.00	10,013.64	12,757.48	14,643.58	13,125.04
6705 · Election Expense	25,000.00					16,346.96
6706 · Insurance (GL & WComp)	130,000.00	115,000.00	99,741.38	143,731.11	111,262.78	92,327.00
6707 · Legal	25,000.00	25,000.00	25,287.00	13,430.00	5,288.00	11,234.50
6708 · Meals	10,000.00	5,000.00	8,646.77	662.86	3,639.29	2,383.30
6709 · Office Expenses	60,000.00	72,000.00	71,194.69	61,605.33	26,676.46	34,659.85
6709.5 · District Uniforms	35,000.00	35,000.00	32,027.50	21,202.65	4,626.14	10,281.29
6710 · Office Equipment	5,000.00	6,000.00	4,196.13	4,276.01	4,629.68	5,220.21
6711 · Planning/Professional Services	100,000.00	25,000.00	10,651.92	5,480.00	21,231.22	
6712 · Public Education	2,500.00	3,000.00	3,364.74		1,119.36	2,922.12
6713 · Treasurer Fees	118,026.51	111,570.81	111,233.35	110,654.02	56,810.42	56,157.29
6714 · Charges - Service/Late/Bank	1,000.00	1,000.00	736.18	926.19	816.45	132.91
70800 · PRINCIPLE RETIREMENT						
7080 · Lease Purchase Payments	268,000.00					
69900 · CAPITAL OUTLAY						
80000 · OTHER INCOME						
3604 · Mtn. Village - IGA Agreement	(5,000.00)	(7,000.00)	(17,176.67)	(10,063.52)	(12,940.52)	(7,429.17)
3504 · Miscellaneous Revenue			(581.63)	(6,709.25)	(11,024.09)	(4,010.97)
3504 · Donations / Gifts				(12,733.30)		
3300 · HAZMAT Reimb/Cost Share	(7,000.00)		(7,000.00)	(4,450.00)	(11,762.19)	(6,792.00)
3320 · Event Revenue	(25,000.00)	(29,000.00)	(29,150.00)		(28,758.61)	(26,837.50)
90000 · OTHER EXPENSES/PROGRAMS						
9000 · Transfer to Pension Fund	121,688.00	139,701.00	139,701.00	139,701.00	123,000.00	123,000.00
9001 · Volunteer Retention/Recruitment Program	80,000.00	80,000.00	76,850.00	99,300.00	91,250.00	93,425.00
6355 · Event Expense	5,000.00	12,000.00	2,135.48		9,127.35	6,198.49
3410 · Division of Wildlife					(4,900.47)	(4,009.55)
8011 · Community AED Maint. Funds	(1,000.00)		(145.60)	(36,957.00)	(8,729.45)	(5,302.07)
9011 · Community AED Maint. Expenses	1,000.00	10,000.00	3,015.02	(4,050.97)	18,586.19	6,837.87
8010 · Rental Income	(12,852.00)	(38,208.00)	(15,194.86)	36,957.00	(37,200.00)	(37,200.00)
9010 · Employee Rent Benefit	12,852.00	38,208.00	14,811.00	10,156.58	37,200.00	37,200.00
TOTAL EXPENSES	4,965,039.51	5,022,927.81	4,680,307.18	3,185,979.70	3,203,937.31	2,924,749.09
EXCESS OF REVENUES OVER/(UNDER) EXPENSES	234,706.49	(168,400.81)	165,893.53	1,635,669.11	(312,875.71)	(45,062.32)
OTHER FINANCING SOURCES (USES)						
99000 · Transfers (to)/from other Funds						
NET CHANGE IN FUND BALANCE	234,706.49	(168,400.81)	165,893.53	1,635,669.11	(312,875.71)	(45,062.32)
Beginning Fund Balance 1/1/22	5,889,952.34	6,058,353.15	6,058,353.15	4,422,684.04	4,735,559.75	4,780,622.07
Plus: Income	5,199,746.00	4,854,527.00	4,846,200.71	4,821,648.81	2,891,061.60	2,879,686.77
Less: Expenses	(4,965,039.51)	(5,022,927.81)	(4,680,307.18)	(3,185,979.70)	(3,203,937.31)	(2,924,749.09)
Ending Fund Balance 12/31/22	6,124,658.83	5,889,952.34	6,224,246.68	6,058,353.15	4,422,684.04	4,735,559.75

I, John Bennett, certify that the attached is a true and accurate copy of the adopted 2022 budget for the Telluride Fire Protection District.

John Bennett, District Chief

DEBT FUND	Budget	Budget	YTD	Audited	Audited	Audited
	2022	2021	2021	2020	2019	2018
REVENUES						
38000 · SMC PROPERTY TAXES						
3403 · Property Taxes	362,422.68	364,072.16	362,756.21	363,948.01	365,895.58	362,068.32
38100 · SPECIFIC OWNERSHIP TAXES						
3405 · Specific Taxes	10,000.00		16,915.28	16,462.96	18,025.73	18,067.64
38200 · SMC PROP TAXES - INT & ADJ						
3401 · Delinquent Taxes			90.30	49.71	0.56	53.07
3402 · Delinquent Interest			2.53	5.68	0.15	7.70
3404 · Property Tax Interest			895.65	1,233.65	893.85	966.40
3406 · Current Yr Abatement			(310.92)	(3,147.76)	(153.70)	(519.23)
3407 · Current Yr Abatement Int			(6.38)	(105.09)	(2.61)	(37.41)
3408 · Prior Yr Abatement			(2,029.88)	(3,720.50)	(216.83)	(2,732.44)
3409 · Prior Yr Abatement Int			(94.82)	(56.79)	(53.07)	(268.83)
3410 · Division of Wildlife			792.66	736.28		804.67
3500.7 - Interest Bond Acct			41.51	54.23	117.99	
TOTAL REVENUES	372,422.68	364,072.16	379,052.14	375,460.38	384,507.65	378,409.89
EXPENSES						
68000 · PRINCIPLE RETIREMENT						
6800 · Bond Debt Service Principal 2004						
6800 · Bond Debt Service Principal 2013	335,000.00	320,000.00	320,000.00	315,000.00	310,000.00	310,000.00
68100 · INTEREST & FISCAL CHARGES						
6801 · Bond Debt Service Interest	25,750.00	32,150.00	32,150.00	38,450.00	44,650.00	50,850.00
6802 · Bond Fees	800.00	1,000.00	780.00	840.00	866.72	850.97
68200 · GENERAL & ADMINISTRATIVE EXPENSES						
6713 · Treasurer Fees	10,872.68	10,922.16	10,865.86	10,773.10	11,016.06	10,818.14
TOTAL EXPENSES	372,422.68	364,072.16	363,795.86	365,063.10	366,532.78	372,519.11
EXCESS OF REVENUES OVER EXPENSES	(0.00)	(0.00)	15,256.28	10,397.28	17,974.87	5,890.78
OTHER FINANCING SOURCES (USES)						
99000 · Transfers (to)/from other Funds						
NET CHANGE IN FUND BALANCE	(0.00)	(0.00)	15,256.28	10,397.28	17,974.87	5,890.78
<i>Beginning Fund Balance 1/1/22</i>	218,757.37	218,757.37	218,757.37	208,360.09	190,385.22	184,494.44
<i>Plus: Income</i>	372,422.68	364,072.16	379,052.14	375,460.38	384,507.65	378,409.89
<i>Less: Expenses</i>	(372,422.68)	(364,072.16)	(363,795.86)	(365,063.10)	(366,532.78)	(372,519.11)
<i>Ending Fund Balance 12/31/22</i>	218,757.36	218,757.37	234,013.65	218,757.37	208,360.09	190,385.22

RESOLUTION/ORDINANCE FOR BUDGET CONTINGENCY

(Pursuant to Section 29-1-111, C.R.S.)

RESOLUTION 2022-07

A RESOLUTION APPROPRIATING ADDITIONAL SUMS OF MONEY TO DEFRAY EXPENSES IN EXCESS OF AMOUNTS BUDGETED FOR THE TELLURIDE FIRE PROTECTION DISTRICT FOR CALENDAR YEAR 2022.

WHEREAS, the District is still experiencing a continued shortage of available emergency response volunteers and a continued increase in call volume, and;

WHEREAS, Management, by direction of the Board of Directors, made necessary staff changes throughout 2022 resulting in increased costs in wages, overtime, training, uniforms, facility upgrades and responder required equipment, and;

WHEREAS, this contingency could not have been reasonably foreseen at the time of the adoption of the budget, and;

WHEREAS, the money to finance this contingency is available in the same fund in the form of unrestricted surpluses.

NOW THEREFORE, be it Resolved by the Board of Directors of the Telluride Fire Protection District:

Section 1. That the appropriation for the fund is hereby increased from \$5,015,892.00 to \$5,315,892.00 **including** the contingency.

Section 2. That the sum of \$300,000.00 is hereby transferred from unappropriated and unrestricted surpluses in the General Fund to the General Fund.

ADOPTED, this 13th day of December 2022,

Jim Lucarelli, President

Attest:

Daniel Zemke, Secretary

GENERAL FUND	Revised Budget	YTD	Audited	Audited	Audited	Audited
	2022	2022	2021	2020	2019	2018
REVENUES						
34000 · SMC PROPERTY TAXES	3,934,217.00	3,951,450.49	3,706,667.62	3,718,489.19	1,886,888.24	1,878,943.94
34100 · SPECIFIC OWNERSHIP TAXES	130,000.00	151,143.88	185,720.80	167,692.13	92,958.76	93,689.58
34200 · SMC PROP TAXES - INT & ADJ	68,029.00	21,619.91	795.53	(31,267.50)	2,472.99	(12,511.71)
33000 · PERMITS & FEES						
3300 · Insp. Permits and Fees	40,000.00	30,085.00	49,329.00	34,006.00	27,685.05	39,290.80
3310 · Wildland Cooperator Reimb.	150,000.00	226,691.09	371,133.76	304,282.21	208,849.04	345,603.87
31000 · CHARGES FOR SERVICES						
3100 · Ambulance Services	450,000.00	518,317.54	527,163.36	461,077.43	540,820.75	414,270.00
3200 · Class Revenues		1,500.00	335.00	450.00	585.00	3,115.00
35000 · INVESTMENT EARNINGS	1,500.00	68,495.85	2,398.26	27,995.34	78,605.17	75,135.29
36000 · GRANTS	426,000.00	151,729.00	32,434.77	118,424.01	43,722.68	42,150.00
36100 · SALE OF ASSETS		14,500.00	32,500.00	20,500.00	8,473.92	-
TOTAL REVENUES	5,199,746.00	5,135,532.76	4,908,478.10	4,821,648.81	2,891,061.60	2,879,686.77
EXPENSES						
51000 · WAGES & BENEFITS						
5100 · Wages	2,595,210.00	2,468,105.59	2,101,690.68	1,301,948.15	1,211,419.14	1,155,364.63
5200 · Payroll Tax Expense (Fed/St/FPPA)	336,365.00	313,922.33	253,470.96	140,473.94	132,874.58	124,467.55
5400 · Insurance - Employees (Health/Dental)	261,000.00	260,106.87	172,839.74	97,080.94	83,703.45	77,438.89
61000 · AMBULANCE SERVICE EXPENSES						
6100 · Training	40,000.00	11,891.10	18,715.19	17,231.84	40,742.37	46,059.96
6102 · Ambulance Supplies	100,000.00	161,348.20	101,101.61	177,911.33	85,857.61	85,713.11
6104 · Vaccinations/Medical Expenses	5,000.00	4,145.18	2,690.30	2,326.98	6,414.39	3,826.46
6105 · Class Expense	15,000.00	16,126.81	29,540.26	10,438.33	383.90	1,651.85
6120 · Ambulance Accounting Exp	31,500.00	39,483.07	39,790.81	28,750.68	34,073.11	29,173.62
6124 · AR - Bad Debt	75,000.00	56,895.65	76,766.53	66,517.00	91,487.08	48,791.07
62000 · FIRE PREVENTION EXPENSES						
6201 · Training Conferences	35,000.00	44,740.14	36,752.41	14,458.53	47,338.40	41,162.55
6202 · Internal Training Expenses	25,000.00	19,635.80	8,423.15	13,995.65	26,999.62	28,226.95
6203 · HAZMAT Equipment	10,000.00	-	330.00	6,372.04	3,356.12	8,080.01
6204 · Fire Equipment	100,000.00	98,672.66	81,674.34	76,674.84	60,298.33	70,394.46
6205 · Wildland Cooperative Exp.	50,000.00	67,133.37	59,543.42	55,118.28	44,000.17	25,958.88
6206 · Fire Fighting Expense/HAZMAT	3,000.00	-	-	-	(1,724.55)	1,473.49
63000 · GENERAL OPERATING EXPENSES						
6310 · Vehicle Maintenance	120,000.00	139,938.10	121,517.03	101,457.87	47,907.26	58,233.74
6320 · Building Maintenance	200,000.00	171,027.67	142,196.71	155,661.28	122,382.80	55,200.02
6324 · Facilities Equipment Purchases		-	-	-	-	-
6325 · Communication Equipment & Repairs	65,000.00	56,818.78	70,978.67	50,139.37	21,799.60	35,676.94
6330 · Fuel	40,000.00	61,327.64	36,662.17	23,785.12	27,932.79	30,337.62
6340 · Utility Expenses	55,000.00	66,447.26	63,902.54	52,487.23	60,690.69	54,406.57
6350 · Dispatching	51,000.00	45,522.68	36,992.82	34,827.94	36,054.44	35,510.64
6909 · Office Equipment > \$10k		-	-	-	-	-
6910 · Facilities Equipment > \$10k		-	-	-	-	-
6920 · Amb Equip > \$10k		-	215,485.00	47,702.95	237,063.20	-
6930 · Fire Equipment > 10k		-	436,321.00	21,865.00	290,028.89	352,356.68
6940 · Comm Equip > \$10k		-	-	-	-	-
6950 · District Vehicles > \$10k		-	117,726.42	31,000.00	-	71,590.00
6970 · Construction/Remodel Costs		50,970.08	-	-	-	-
67000 · GENERAL & ADMINISTRATIVE EXPENSES						
6701 · Accounting	1,750.00	7,922.00	2,315.00	31,831.75	29,716.52	33,233.00
6702 · Audit	30,000.00	33,725.37	26,287.68	33,153.71	40,602.68	17,951.44
6703 · Board Expense	51,000.00	27,293.45	31,586.55	6,302.76	5,168.22	9,811.33
6703.5 · District Conferences	5,000.00	237.54	5,531.26	590.00	2,774.91	2,787.06
6704 · Dues and Publications	15,000.00	4,840.40	10,062.64	12,757.48	14,643.58	13,125.04
6705 · Election Expense	25,000.00	5,603.28	-	-	-	16,346.96
6706 · Insurance (GL & WComp)	130,000.00	149,837.56	101,655.38	143,731.11	111,262.78	92,327.00
6707 · Legal	25,000.00	10,556.50	25,755.00	13,430.00	5,288.00	11,234.50
6708 · Meals	10,000.00	4,762.38	9,360.78	662.86	3,639.29	2,383.30
6709 · Office Expenses	60,000.00	70,330.78	72,476.49	61,605.33	26,676.46	34,659.85
6709.5 · District Uniforms	35,000.00	21,779.54	33,570.00	21,202.65	4,626.14	10,281.29
6710 · Office Equipment	5,000.00	4,726.50	4,549.37	4,276.01	4,629.68	5,220.21
6711 · Planning/Professional Services	100,000.00	38,346.71	26,111.74	5,480.00	21,231.22	-
6712 · Public Education	2,500.00	1,691.81	6,109.74	-	1,119.36	2,922.12
6713 · Treasurer Fees	118,026.51	118,736.52	111,241.39	110,654.02	56,810.42	56,157.29
6714 · Charges - Service/Late/Bank	1,000.00	1,002.68	841.87	926.19	816.45	132.91
70800 · PRINCIPLE RETIREMENT						
7080 · Lease Purchase Payments	268,000.00	12,572.77	-	-	-	-
69900 · CAPITAL OUTLAY						
80000 · OTHER INCOME						
3604 · Mtn. Village - IGA Agreement	(5,000.00)	(12,707.93)	(17,591.61)	(10,063.52)	(12,940.52)	(7,429.17)
3504 · Miscellaneous Revenue		(42,041.33)	(832.65)	(6,709.25)	(11,024.09)	(4,010.97)
3504 · Donations / Gifts		-	-	(12,733.30)	-	-
3300 · HAZMAT Reimb/Cost Share	(7,000.00)	(7,000.00)	(7,000.00)	(4,450.00)	(11,762.19)	(6,792.00)
3320 · Event Revenue	(25,000.00)	(28,582.00)	(29,150.00)	-	(28,758.61)	(26,837.50)
90000 · OTHER EXPENSES/PROGRAMS						
9000 · Transfer to Pension Fund	121,688.00	121,688.00	139,701.00	139,701.00	123,000.00	123,000.00
9001 · Volunteer Retention/Recruitment Program	80,000.00	66,418.75	76,850.00	99,300.00	91,250.00	93,425.00
6355 · Event Expense	5,000.00	1,929.80	2,135.48	-	9,127.35	6,198.49
3410 · Division of Wildlife		-	-	-	(4,900.47)	(4,009.55)
8011 · Community AED Maint. Funds	(1,000.00)	-	(1,627.02)	(36,957.00)	(8,729.45)	(5,302.07)
9011 · Community AED Maint. Expenses	1,000.00	4,743.11	4,715.02	(4,050.97)	18,586.19	6,837.87
8010 · Rental Income	(12,852.00)	(10,022.86)	(18,024.00)	36,957.00	(37,200.00)	(37,200.00)
9010 · Employee Rent Benefit	12,852.00	9,639.00	18,024.00	10,156.58	37,200.00	37,200.00
TOTAL EXPENSES	5,265,039.51	4,772,289.31	4,859,766.87	3,185,979.70	3,203,937.31	2,924,749.09
EXCESS OF REVENUES OVER/(UNDER) EXPENSES	(65,293.51)	363,243.45	48,711.23	1,635,669.11	(312,875.71)	(45,062.32)
OTHER FINANCING SOURCES (USES)						
99000 · Transfers (to)/from other Funds						
NET CHANGE IN FUND BALANCE	(65,293.51)	363,243.45	48,711.23	1,635,669.11	(312,875.71)	(45,062.32)
<i>Beginning Fund Balance 1/1/22</i>	6,107,064.38	6,107,064.38	6,058,353.15	4,422,684.04	4,735,559.75	4,780,622.07
<i>Plus: Income</i>	5,199,746.00	5,135,532.76	4,908,478.10	4,821,648.81	2,891,061.60	2,879,686.77
<i>Less: Expenses</i>	(5,265,039.51)	(4,772,289.31)	(4,859,766.87)	(3,185,979.70)	(3,203,937.31)	(2,924,749.09)
<i>Ending Fund Balance 12/31/22</i>	6,041,770.87	6,470,307.83	6,107,064.38	6,058,353.15	4,422,684.04	4,735,559.75

I, John Bennett, certify that the attached is a true and accurate copy of the REVISED and adopted 2022 budget for the Telluride Fire Protection District.

John Bennett, District Chief

DEBT FUND	Budget	YTD	Audited	Audited	Audited	Audited
	2022	2022	2021	2020	2019	2018
REVENUES						
38000 · SMC PROPERTY TAXES						
3403 · Property Taxes	362,422.68	357,833.31	362,780.25	363,948.01	365,895.58	362,068.32
38100 · SPECIFIC OWNERSHIP TAXES						
3405 · Specific Taxes	10,000.00	13,691.20	18,176.87	16,462.96	18,025.73	18,067.64
38200 · SMC PROP TAXES - INT & ADJ						
3401 · Delinquent Taxes		85.20	90.30	49.71	0.56	53.07
3402 · Delinquent Interest		18.12	2.53	5.68	0.15	7.70
3404 · Property Tax Interest		816.64	897.85	1,233.65	893.85	966.40
3406 · Current Yr Abatement		(268.07)	(310.92)	(3,147.76)	(153.70)	(519.23)
3407 · Current Yr Abatement Int		(7.21)	(6.38)	(105.09)	(2.61)	(37.41)
3408 · Prior Yr Abatement		(1,319.82)	(2,029.88)	(3,720.50)	(216.83)	(2,732.44)
3409 · Prior Yr Abatement Int		(14.03)	(94.82)	(56.79)	(53.07)	(268.83)
3410 · Division of Wildlife/Wildlife/Seniors		697.16	792.66	736.28	-	804.67
3500.7 - Interest Bond Acct		1,070.51	44.11	54.23	117.99	
TOTAL REVENUES	372,422.68	372,603.01	380,342.57	375,460.38	384,507.65	378,409.89
EXPENSES						
68000 · PRINCIPLE RETIREMENT						
6800 · Bond Debt Service Principal 2004			320,000.00			
6800 · Bond Debt Service Principal 2013	335,000.00	-	-	315,000.00	310,000.00	310,000.00
68100 · INTEREST & FISCAL CHARGES						
6801 · Bond Debt Service Interest	25,750.00	12,875.00	32,150.00	38,450.00	44,650.00	50,850.00
6802 · Bond Fees	800.00	750.00	780.00	840.00	866.72	850.97
68200 · GENERAL & ADMINISTRATIVE EXPENSES						
6713 · Treasurer Fees	10,872.68	10,962.68	10,866.65	10,773.10	11,016.06	10,818.14
6714 · Charges - Service/Bank/Late		462.40	111.60			
TOTAL EXPENSES	372,422.68	25,050.08	363,908.25	365,063.10	366,532.78	372,519.11
EXCESS OF REVENUES OVER EXPENSES	(0.00)	347,552.93	16,434.32	10,397.28	17,974.87	5,890.78
OTHER FINANCING SOURCES (USES)						
99000 · Transfers (to)/from other Funds						
NET CHANGE IN FUND BALANCE	(0.00)	347,552.93	16,434.32	10,397.28	17,974.87	5,890.78
<i>Beginning Fund Balance 1/1/22</i>	235,191.69	235,191.69	218,757.37	208,360.09	190,385.22	184,494.44
<i>Plus: Income</i>	372,422.68	372,603.01	380,342.57	375,460.38	384,507.65	378,409.89
<i>Less: Expenses</i>	(372,422.68)	(25,050.08)	(363,908.25)	(365,063.10)	(366,532.78)	(372,519.11)
<i>Ending Fund Balance 12/31/22</i>	235,191.69	582,744.62	235,191.69	218,757.37	208,360.09	190,385.22

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 \$ 910,698,463 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: \$ 910,698,463 (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: 12/15/2021 for budget/fiscal year 2022
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)

LEVY²

REVENUE²

1. General Operating Expenses ^H	<u>4.320</u> mills	\$ <u>3,934,217.00</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	4.320 mills	\$ 3,934,217.00
3. General Obligation Bonds and Interest ^J	<u>0.398</u> mills	\$ <u>362,423.00</u>
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	<u>0.0747</u> mills	\$ <u>68,029.00</u>
7. Other ^N (specify): _____	_____ mills	\$ _____
_____	_____ mills	\$ _____

TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7] 4.7927 mills \$ 4,364,669.00

Contact person: (print) John S. 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:	12/01/2024	
	Levy:	0.398	
	Revenue:	362,423.00	

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.