

SAN MIGUEL COUNTY COLORADO

TELLURIDE FIRE PROTECTION DISTRICT

RESOLUTION NO. 2022-09

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 2023, AND ENDING ON THE LAST DAY OF DECEMBER, 2023.

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 13th of December, 2022, 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 13th, 2022 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. 2022-09

(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:	\$5,605,557.00
Debt Fund:	\$ 368,119.00
Pension Fund:	\$ 215,677.00

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


General Fund:	
From sources other than general tax	\$1,411,851.00
From general property tax	<u>\$4,193,706.00</u>
Total General Fund	\$5,605,557.00
Debt Fund:	
From general property tax	\$ 358,119.00
Other	<u>\$ 10,000.00</u>
Total Debt Fund	\$ 368,119.00
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 13th day of December, 2022, at the budget meeting of the Telluride Fire Protection District Board of Directors.


Jim Lucarelli, President

Attest:


Daniel Zemke, Secretary

SAN MIGUEL COUNTY COLORADO
TELLURIDE FIRE PROTECTION DISTRICT
RESOLUTION NO. 2022-10

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 2023 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 13th, 2022, 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	\$5,605,557.00
Debt Fund	\$ 368,119.00
Pension Fund	\$ 215,677.00

ADOPTED this 13th day of December, 2022, at a special budget meeting of the Telluride Fire Protection District Board of Directors.



Jim Lucarelli, President

Attest:



Daniel Zemke, Secretary

SAN MIGUEL COUNTY COLORADO

TELLURIDE FIRE PROTECTION DISTRICT

RESOLUTION NO. 2022-11

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2022, TO HELP DEFRAY THE COST OF GOVERNMENT FOR THE TELLURIDE FIRE PROTECTION DISTRICT, FOR THE 2023 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 13th, 2022, and,

WHEREAS, the amount of money necessary to balance the budget for general operating purposes is \$4,193,706.00 and;

WHEREAS, the amount of money necessary to balance the budget for bonds and interest is \$368,119.00 and;

WHEREAS, the 2022 valuation for assessment for the Telluride Fire Protection District as certified by the County Assessor is \$914,809,044.00

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 2023 budget year, there is hereby levied a tax of 4.5842 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 0.403 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 12/14/2022.

ADOPTED, this 13th day of December, 2022, at the budget meeting of the Telluride Fire Protection District Board of Directors.



Jim Lucarelli, President

Attest:



Daniel Zemke, Secretary

GENERAL FUND	BUDGET	Budget	YTD	Audited	Audited	Audited	Audited
	2023	2022	2022	2021	2020	2019	2018
REVENUES							
34000 - SMC PROPERTY TAXES	4,180,802.00	3,934,217.00	3,990,269.55	3,706,667.62	3,718,489.19	1,886,888.24	1,878,943.94
34100 - SPECIFIC OWNERSHIP TAXES	160,000.00	130,000.00	166,463.84	185,720.80	167,692.13	92,958.76	93,689.58
34200 - SMC PROP TAXES - INT & ADJ	12,903.00	68,029.00	24,310.20	795.53	(31,267.50)	2,472.99	(12,511.71)
33000 - PERMITS & FEES							
3300 - Insp. Permits and Fees	30,000.00	40,000.00	30,085.00	49,329.00	34,006.00	27,685.05	39,290.80
3310 - Wildland Cooperator Reimb.	200,000.00	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	500,000.00	450,000.00	516,804.61	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	60,000.00	1,500.00	86,830.21	2,398.26	27,995.34	78,605.17	75,135.29
36000 - GRANTS	426,000.00	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	5,569,705.00	5,199,746.00	5,209,183.50	4,908,478.10	4,821,648.81	2,891,061.60	2,879,686.77
EXPENSES							
51000 - WAGES & BENEFITS							
5100 - Wages	2,610,936.93	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)	363,284.96	336,365.00	313,922.33	253,470.96	140,473.94	132,874.58	124,467.55
5400 - Insurance - Employees (Health/Dental)	297,580.00	261,000.00	260,106.87	172,839.74	97,080.94	83,703.45	77,438.89
61000 - AMBULANCE SERVICE EXPENSES							
6100 - Training	22,000.00	40,000.00	12,175.82	18,715.19	17,231.84	40,742.37	46,059.96
6102 - Ambulance Supplies	150,000.00	100,000.00	161,554.70	101,101.61	177,911.33	85,857.61	85,713.11
6104 - Vaccinations/Medical Expenses	5,000.00	5,000.00	4,331.74	2,690.30	2,326.98	6,414.39	3,826.46
6105 - Class Expense	15,000.00	15,000.00	16,126.81	29,540.26	10,438.33	383.90	1,651.85
6120 - Ambulance Accounting Exp	40,000.00	31,500.00	39,483.07	39,790.81	28,750.68	34,073.11	29,173.62
6124 - AR - Bad Debt	55,000.00	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	40,000.00	35,000.00	49,437.28	36,752.41	14,458.53	47,338.40	41,162.55
6202 - Internal Training Expenses	20,000.00	25,000.00	19,635.80	8,423.15	13,995.65	26,999.62	28,226.95
6203 - HAZMAT Equipment	5,000.00	10,000.00		330.00	6,372.04	3,356.12	8,080.01
6204 - Fire Equipment	100,000.00	100,000.00	98,803.45	81,674.34	76,674.84	60,298.33	70,394.46
6205 - Wildland Cooperative Exp.	70,000.00	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	3,000.00				(1,724.55)	1,473.49
63000 - GENERAL OPERATING EXPENSES							
6310 - Vehicle Maintenance	150,000.00	120,000.00	142,424.07	121,517.03	101,457.87	47,907.26	58,233.74
6320 - Building Maintenance	240,000.00	200,000.00	182,033.36	142,196.71	155,661.28	122,382.80	55,200.02
6324 - Facilities Equipment Purchases							
6325 - Communication Equipment & Repairs	60,000.00	65,000.00	56,818.78	70,978.67	50,139.37	21,799.60	35,676.94
6330 - Fuel	65,000.00	40,000.00	61,327.64	36,662.17	23,785.12	27,932.79	30,337.62
6340 - Utility Expenses	70,000.00	55,000.00	67,199.98	63,902.54	52,487.23	60,690.69	54,406.57
6350 - Dispatching	45,000.00	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	25,000.00			436,321.00	21,865.00	290,028.89	352,356.68
6940 - Comm Equip > \$10k							
6950 - District Vehicles > \$10k	120,000.00			117,726.42	31,000.00		71,590.00
6970 - Construction/Remodel			50,970.08				
67000 - GENERAL & ADMINISTRATIVE EXPENSES							
6701 - Accounting	25,000.00	1,750.00	7,922.00	2,315.00	31,831.75	29,716.52	33,233.00
6702 - Audit	35,000.00	30,000.00	33,745.37	26,287.68	33,153.71	40,602.68	17,951.44
6703 - Board Expense	30,000.00	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	5,000.00	237.54	5,531.26	590.00	2,774.91	2,787.06
6704 - Dues and Publications	10,000.00	15,000.00	4,840.40	10,062.64	12,757.48	14,643.58	13,125.04
6705 - Election Expense	25,000.00	25,000.00	5,603.28				16,346.96
6706 - Insurance (Gl & WComp)	170,132.06	130,000.00	149,837.56	101,655.38	143,731.11	111,262.78	92,327.00
6707 - Legal	15,000.00	25,000.00	10,556.50	25,755.00	13,430.00	5,288.00	11,234.50
6708 - Meals	5,000.00	10,000.00	5,834.65	9,360.78	662.86	3,639.29	2,383.30
6709 - Office Expenses	80,000.00	60,000.00	78,858.43	72,476.49	61,605.33	26,676.46	34,659.85
6709.5 - District Uniforms	20,000.00	35,000.00	21,779.54	33,570.00	21,202.65	4,626.14	10,281.29
6710 - Office Equipment	5,000.00	5,000.00	4,726.50	4,549.37	4,276.01	4,629.68	5,220.21
6711 - Planning/Professional Services	40,000.00	100,000.00	38,346.71	26,111.74	5,480.00	21,231.22	
6712 - Public Education	2,500.00	2,500.00	1,691.81	6,109.74		1,119.36	2,922.12
6713 - Treasurer Fees	125,424.06	118,026.51	119,981.79	111,241.39	110,654.02	56,810.42	56,157.29
6714 - Charges - Service/Late/Bank	1,000.00	1,000.00	1,002.77	841.87	926.19	816.45	132.91
70800 - PRINCIPLE RETIREMENT							
7080 - Lease Purchase Payments		268,000.00					
7086 - Lease Purchase - Principle	237,234.00						
7086 - Lease Purchase - Interest	26,925.00		12,572.77				
7087 - Lease Purchase - Fees							
80000 - OTHER INCOME							
3604 - Mtn. Village - IGA Agreement	(5,000.00)	(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)	(7,000.00)	(4,450.00)	(11,762.19)	(6,792.00)
3320 - Event Revenue	(10,000.00)	(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	121,688.00	139,701.00	139,701.00	123,000.00	123,000.00
9001 - Volunteer Retention/Recruitment Program	35,000.00	60,000.00	66,916.25	76,850.00	99,300.00	91,250.00	93,425.00
6355 - Event Expense	5,000.00	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)	(1,000.00)		(1,627.02)	(36,957.00)	(8,729.45)	(5,302.07)
9011 - Community AED Maint. Expenses	1,000.00	1,000.00	4,743.11	4,715.02	(4,050.97)	18,586.19	6,837.87
8010 - Rental Income	(12,852.00)	(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	12,852.00	9,639.00	18,024.00	10,156.58	37,200.00	37,200.00
TOTAL EXPENSES	5,569,705.00	5,265,039.51	4,803,402.18	4,859,766.87	3,185,979.70	3,203,937.31	2,924,749.09
EXCESS OF REVENUES OVER/(UNDER) EXPENSES	(0.00)	(65,293.51)	405,781.32	48,711.23	1,635,669.11	(312,875.71)	(45,062.32)
OTHER FINANCING SOURCES (USES)							
69900 - CAPITAL OUTLAY	(574,900.00)						
99000 - Transfers (to)/from other Funds							
NET CHANGE IN FUND BALANCE	(574,900.00)	(65,293.51)	405,781.32	48,711.23	1,635,669.11	(312,875.71)	(45,062.32)
Beginning Fund Balance 1/1/23	6,041,770.87	6,107,064.38	6,107,064.38	6,058,353.15	4,422,684.04	4,735,559.75	4,780,622.07
Plus: Income	5,569,705.00	5,199,746.00	5,209,183.50	4,908,478.10	4,821,648.81	2,891,061.60	2,879,686.77
Less: Expenses	(6,144,605.00)	(5,265,039.51)	(4,803,402.18)	(4,859,766.87)	(3,185,979.70)	(3,203,937.31)	(2,924,749.09)
Ending Fund Balance 12/31/23	5,466,870.87	6,041,770.87	6,512,845.70	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 adopted 2023 budget for the Telluride Fire Protection District.

John S. Bennett
John Bennett, District Chief

DEBT FUND	Budget	Budget	YTD	Audited	Audited	Audited	Audited
	2023	2022	2022	2021	2020	2019	2018
REVENUES							
38000 - SMC PROPERTY TAXES							
3403 · Property Taxes	358,118.56	362,422.68	361,348.66	362,780.25	363,948.01	365,895.58	362,068.32
38100 · SPECIFIC OWNERSHIP TAXES							
3405 · Specific Taxes	10,000.00	10,000.00	15,078.53	18,176.87	16,462.96	18,025.73	18,067.64
38200 · SMC PROP TAXES - INT & ADJ							
3500.7 · Interest Bond Acct			1,333.57	44.11	54.23	117.99	
TOTAL REVENUES	368,118.56	372,422.68	378,016.60	380,342.57	375,460.38	384,507.65	378,409.89
EXPENSES							
68000 - PRINCIPLE RETIREMENT							
6800 · Bond Debt Service Principal 2013	340,000.00	335,000.00	335,000.00	320,000.00	315,000.00	310,000.00	310,000.00
68100 · INTEREST & FISCAL CHARGES							
6801 · Bond Debt Service Interest	17,375.00	25,750.00	25,750.00	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	10,743.56	10,872.68	10,848.76	10,866.65	10,773.10	11,016.06	10,818.14
6714 · Bank Service Charges			803.76	111.60			
TOTAL EXPENSES	368,118.56	372,422.68	373,152.52	363,908.25	365,063.10	366,532.78	372,519.11
EXCESS OF REVENUES OVER EXPENSES	0.00	(0.00)	4,864.08	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	(0.00)	4,864.08	16,434.32	10,397.28	17,974.87	5,890.78
<i>Beginning Fund Balance 1/1/23</i>	<i>235,191.69</i>	<i>235,191.69</i>	<i>235,191.69</i>	<i>218,757.37</i>	<i>208,360.09</i>	<i>190,385.22</i>	<i>184,494.44</i>
<i>Plus: Income</i>	<i>368,118.56</i>	<i>372,422.68</i>	<i>378,016.60</i>	<i>380,342.57</i>	<i>375,460.38</i>	<i>384,507.65</i>	<i>378,409.89</i>
<i>Less: Expenses</i>	<i>(368,118.56)</i>	<i>(372,422.68)</i>	<i>(373,152.52)</i>	<i>(363,908.25)</i>	<i>(365,063.10)</i>	<i>(366,532.78)</i>	<i>(372,519.11)</i>
Ending Fund Balance 12/31/23	235,191.69	235,191.69	240,055.77	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.

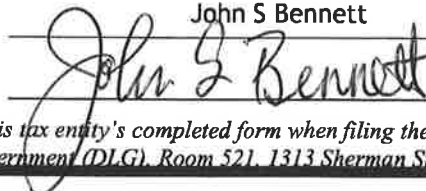
On behalf of the Telluride Fire Protection District
(taxing entity)^A
 the Board of Directors
(governing body)^B
 of the Telluride Fire Protection District
(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 914,809,044 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^B)

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: \$ 914,809,044
(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: 12/14/2022 for budget/fiscal year 2023
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE <small>(see end notes for definitions and examples)</small>	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	4.465 mills	\$ 4,084,622.00
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	4.465 mills	\$ 4,084,622.00
3. General Obligation Bonds and Interest ^J	0.403 mills	\$ 368,119.00
4. Contractual Obligations ^K	mills	\$
5. Capital Expenditures ^L	mills	\$
6. Refunds/Abatements ^M	0.0141 mills	\$ 12,903.86
7. Other ^N (specify): <u>revenue stabilization per 2018</u>	0.1051 mills	\$ 96,180.00
<u>ballot measure - see attached</u>	mills	\$
TOTAL: <small>[Sum of General Operating Subtotal and Lines 3 to 7]</small>	4.9872 mills	\$ 4,561,824.86

Contact person: John S Bennett Daytime phone: (970) 728-3801 x7
 Signed:  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).

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:	0.403	
	Revenue:	368,119.00	

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.

