

# RESOLUTION/ORDINANCE FOR BUDGET CONTINGENCY

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

## RESOLUTION 2023-04

A RESOLUTION APPROPRIATING ADDITIONAL SUMS OF MONEY TO DEFRAY EXPENSES IN EXCESS OF AMOUNTS BUDGETED FOR THE TELLURIDE FIRE PROTECTION DISTRICT FOR CALENDAR YEAR 2023.

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 2023 resulting in increased costs in wages, overtime, training, uniforms, housing facilities, 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 \$7,712,557.00 **including** the contingency.

Section 2. That the sum of 2,107,000.00 is hereby transferred from unappropriated and unrestricted surpluses in the General Fund to the General Fund.

ADOPTED, this 19<sup>th</sup> day of December 2023,

  
Jim Lucarelli, President

Attest:

  
Daniel Zemke, Secretary

GENERAL FUND

	REVISED BUDGET	YTD	Audited	Audited	Audited	Audited
	2023	2023	2022	2021	2020	2019
<b>REVENUES</b>						
34000 · SMC PROPERTY TAXES	4,180,802.00	4,180,446.15	3,990,269.55	3,706,667.62	3,718,489.19	1,886,888.24
34100 · SPECIFIC OWNERSHIP TAXES	160,000.00	182,054.41	179,596.20	185,720.80	167,692.13	92,958.76
34200 · SMC PROP TAXES - INT & ADJ	12,903.00	6,830.64	24,709.22	795.53	(31,267.50)	2,472.99
<b>33000 · PERMITS &amp; FEES</b>						
3300 · Insp. Permits and Fees	70,000.00	74,671.00	37,311.00	49,329.00	34,006.00	27,685.05
3310 · Wildland Cooperator Reimb.	480,000.00	257,884.47	229,242.81	371,133.76	304,282.21	208,849.04
<b>31000 · CHARGES FOR SERVICES</b>						
3100 · Ambulance Services	550,000.00	549,683.78	542,220.95	527,163.36	461,077.43	540,820.75
3200 · Class Revenues	-	-	1,500.00	335.00	450.00	585.00
35000 · INVESTMENT EARNINGS	275,000.00	265,711.27	106,961.74	2,398.26	27,995.34	78,605.17
36000 · GRANTS	1,000,000.00	594,898.96	155,200.00	32,434.77	118,424.01	43,722.68
36100 · SALE OF ASSETS	-	-	14,500.00	32,500.00	20,500.00	8,473.92
<b>TOTAL REVENUES</b>	<b>6,728,705.00</b>	<b>6,112,180.68</b>	<b>5,281,511.47</b>	<b>4,908,478.10</b>	<b>4,821,648.81</b>	<b>2,891,061.60</b>
<b>EXPENSES</b>						
<b>51000 · WAGES &amp; BENEFITS</b>						
5100 · Wages	3,189,000.00	2,869,607.98	2,642,778.44	2,101,690.68	1,301,948.15	1,211,419.14
5200 · Payroll Tax Expense (Fed/Std/PPA)	424,802.00	372,199.13	326,671.34	253,470.96	140,473.94	132,874.58
5400 · Insurance - Employees (Health/Dental)	340,000.00	308,380.98	258,022.22	172,839.74	97,080.94	83,703.45
<b>61000 · AMBULANCE SERVICE EXPENSES</b>						
6100 · Training	22,000.00	5,923.61	12,175.82	18,715.19	17,231.84	40,742.37
6102 · Ambulance Supplies	150,000.00	97,683.50	166,346.29	101,101.61	177,911.33	85,857.61
6104 · Vaccinations/Medical Expenses	5,000.00	2,570.88	4,379.55	2,690.30	2,326.98	6,414.39
6105 · Class Expense	15,000.00	18,238.20	19,166.81	29,540.26	10,438.33	383.90
6120 · Ambulance Accounting Exp	40,000.00	39,207.82	41,982.39	39,790.81	28,750.68	34,073.11
6124 · AR - Bad Debt	75,000.00	63,036.33	58,847.44	76,766.53	66,517.00	91,487.08
<b>62000 · FIRE PREVENTION EXPENSES</b>						
6201 · Training Conferences	60,000.00	53,096.73	57,244.32	36,752.41	14,458.53	47,338.40
6202 · Internal Training Expenses	35,000.00	31,983.16	19,684.80	8,423.15	13,995.65	26,999.62
6203 · HAZMAT Equipment	5,000.00	2,321.28	-	330.00	6,372.04	3,356.12
6204 · Fire Equipment	200,000.00	191,467.02	119,871.35	81,674.34	76,674.84	60,298.33
6205 · Wildland Cooperative Exp.	70,000.00	67,072.12	68,923.17	59,543.42	55,118.28	44,000.17
6206 · Fire Fighting Expense/HAZMAT	3,000.00	-	-	-	-	(1,724.55)
<b>63000 · GENERAL OPERATING EXPENSES</b>						
6310 · Vehicle Maintenance	150,000.00	126,190.50	131,341.87	121,517.03	101,457.87	47,907.26
6320 · Building Maintenance	240,000.00	204,177.63	199,039.64	142,196.71	155,661.28	122,382.80
6324 · Facilities Equipment Purchases	-	-	-	-	-	-
6325 · Communication Equipment & Repairs	60,000.00	5,644.05	56,818.78	70,978.67	50,139.37	21,799.60
6330 · Fuel	65,000.00	60,605.38	64,758.56	36,662.17	23,785.12	27,932.79
6340 · Utility Expenses	80,000.00	72,801.17	74,060.42	63,902.54	52,487.23	60,690.69
6350 · Dispatching	50,000.00	49,934.90	45,941.68	36,992.82	34,827.94	36,054.44
6909 · Office Equipment > \$10k	-	-	-	-	-	-
6910 · Facilities > \$10k	-	-	-	-	-	-
6920 · Amb Equip > \$10k	90,000.00	82,817.92	20,548.14	215,485.00	47,702.95	237,063.20
6930 · Fire Equipment > 10k	60,000.00	56,803.58	-	436,321.00	21,865.00	290,028.89
6940 · Comm Equip > \$10k	-	-	-	-	-	-
6950 · District Vehicles > \$10k	120,000.00	63,988.95	56,365.15	117,726.42	31,000.00	-
6970 · Facilities > \$10k	1,000,000.00	959,403.68	543,014.60	-	-	-
<b>67000 · GENERAL &amp; ADMINISTRATIVE EXPENSES</b>						
6701 · Accounting	25,000.00	7,775.00	9,522.00	2,315.00	31,831.75	29,716.52
6702 · Audit	50,000.00	55,401.72	42,630.37	26,287.68	33,153.71	40,602.68
6703 · Board Expense	30,000.00	22,287.75	27,869.95	31,586.55	6,302.76	5,168.22
6703.5 · District Conferences	30,000.00	28,070.00	237.54	5,531.26	590.00	2,774.91
6704 · Dues and Publications	80,000.00	77,330.93	6,315.40	10,062.64	12,757.48	14,643.58
6705 · Election Expense	25,000.00	7,340.91	5,603.28	-	-	-
6706 · Insurance (GL & WComp)	170,132.06	105,296.21	158,851.72	101,655.38	143,731.11	111,262.78
6707 · Legal	15,000.00	13,030.00	13,106.50	25,755.00	13,430.00	5,288.00
6708 · Meals	5,000.00	11,967.84	6,793.90	9,360.78	662.86	3,639.29
6709 · Office Expenses	100,000.00	93,084.37	82,914.31	72,476.49	61,605.33	26,676.46
6709.5 · District Uniforms	20,000.00	19,563.43	22,031.50	33,570.00	21,202.65	4,626.14
6710 · Office Equipment	5,000.00	4,208.11	5,119.90	4,549.37	4,276.01	4,629.68
6711 · Planning/Professional Services	40,000.00	28,569.67	38,346.71	26,111.74	5,480.00	21,231.22
6712 · Public Education	2,500.00	4,084.65	1,691.81	6,109.74	-	1,119.36
6713 · Treasurer Fees	125,424.06	125,315.91	119,993.77	111,241.39	110,654.02	56,810.42
6714 · Charges - Service/Late/Bank	1,000.00	202.31	1,018.49	841.87	926.19	816.45
6714 (DF) · Charges - Service/Late/Bank	-	-	1,122.55	-	-	-
<b>70800 · PRINCIPLE RETIREMENT</b>						
7080 · Lease Purchase Payments	-	-	-	-	-	-
7086 · Lease Purchase - Principle	237,234.00	237,233.21	251,584.86	-	-	-
7086 · Lease Purchase - Interest	26,925.00	26,924.42	12,572.77	-	-	-
7087 · Lease Purchase - Fees	-	-	-	-	-	-
<b>80000 · OTHER INCDME</b>						
3604 · Mtn. Village - IGA Agreement	(5,000.00)	-	(12,707.93)	(17,591.61)	(10,063.52)	(12,940.52)
3504 · Miscellaneous Revenue	-	(21,085.98)	(42,670.33)	(832.65)	(6,709.25)	(11,024.09)
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)
3320 · Event Revenue	(10,000.00)	(7,136.52)	(28,582.00)	(29,150.00)	-	(28,758.61)
<b>90000 · OTHER EXPENSES/PROGRAMS</b>						
9000 · Transfer to Pension Fund	121,688.00	121,688.00	121,688.00	139,701.00	139,701.00	123,000.00
9001 · Volunteer Retention/Recruitment Program	35,000.00	-	53,950.00	76,850.00	99,300.00	91,250.00
6355 · Event Expense	5,000.00	-	1,932.80	2,135.48	-	9,127.35
3410 · Division of Wildlife	-	-	-	-	-	(4,900.47)
8011 · Community AED Maint. Funds	(1,000.00)	-	-	(1,627.02)	(36,957.00)	(8,729.45)
9011 · Community AED Maint. Expenses	1,000.00	5,315.24	4,743.11	4,715.02	(4,050.97)	18,586.19
8010 · Rental Income	(12,852.00)	(13,830.93)	(12,852.00)	(18,024.00)	36,957.00	(37,200.00)
9010 · Employee Rent Benefit	12,852.00	9,639.00	12,852.00	18,024.00	10,156.58	37,200.00
<b>TOTAL EXPENSES</b>	<b>7,676,705.12</b>	<b>6,760,431.75</b>	<b>5,886,663.76</b>	<b>4,859,766.87</b>	<b>3,185,979.70</b>	<b>3,203,937.31</b>
<b>EXCESS OF REVENUES OVER/(UNDER) EXPENSES</b>	<b>(948,000.12)</b>	<b>(648,251.07)</b>	<b>(605,152.29)</b>	<b>48,711.23</b>	<b>1,635,669.11</b>	<b>(312,875.71)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
69900 · CAPITAL OUTLAY	1,100,000.00	-	-	-	-	-
99000 · Lease Purchase (2022)	-	-	1,240,000.00	-	-	-
99000 · Transfers (to)/from other Funds	-	-	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	<b>151,999.88</b>	<b>(648,251.07)</b>	<b>(605,152.29)</b>	<b>48,711.23</b>	<b>1,635,669.11</b>	<b>(312,875.71)</b>
<b>Beginning Fund Balance 1/1/23</b>	<b>6,741,912.09</b>	<b>6,741,912.09</b>	<b>6,107,064.38</b>	<b>6,058,353.15</b>	<b>4,422,684.04</b>	<b>4,735,559.75</b>
<b>Plus: Income</b>	<b>7,828,705.00</b>	<b>6,112,180.68</b>	<b>6,521,531.47</b>	<b>4,908,478.10</b>	<b>4,821,648.81</b>	<b>2,891,061.60</b>
<b>Less: Expenses</b>	<b>(7,676,705.12)</b>	<b>(6,760,431.75)</b>	<b>(5,886,663.76)</b>	<b>(4,859,766.87)</b>	<b>(3,185,979.70)</b>	<b>(3,203,937.31)</b>
<b>Ending Fund Balance 12/31/23</b>	<b>6,893,911.97</b>	<b>6,093,661.02</b>	<b>6,741,912.09</b>	<b>6,107,064.38</b>	<b>6,058,353.15</b>	<b>4,422,684.04</b>

I, John Bennett, certify that the attached is a true and accurate copy of the REVISED 2023 budget for the Telluride Fire Protection District.

*John Bennett*  
 John Bennett, District Chief