

John Bennett, Director

2015 Budget Message

General Fund

The Fire District's General Fund Revenues are primarily derived from property taxes (79%) and ambulance services fees (19%), with a nominal amount received through inspection fees and special events (2%). The Fire District's primary purpose is to provide fire, rescue, hazardous materials and EMS response services to the residents and visitors of San Miguel County R-1 School District. Other basic functions include inspections/ plan review services, public education and mutual aid to surrounding counties. All expenditures in the General Fund are for the purposes of funding these services with staff, supplies and administrative support. Budgeting has remained conservative for the purposes of implementing a long term master plan and apparatus replacement schedule and facility improvement schedule. For the fiscal year 2015, assessed valuations in our area remained relatively flat in comparison to 2014. This year the Fire District Board of Directors has opted to draw from reserves to fund 3 specific improvement projects. Our goal in 2015 is to solidify and adopt a long term apparatus, facilities and contingency plan and explore funding options to sustain its health.

Debt Fund

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

Pension Fund

For 2015 the Fire District continues to fund its FPPA Pension Plan with the 2013 actuarially prescribed contribution amount. Another actuarial study will be performed in 2015 by a third party consultant selected by the members of FPPA.

Lease Purchase

The Fire District is currently not party to any lease-purchase agreements.

Budgetary Basis of Accounting

The Fire District uses a modified accrual basis of accounting.

TFPD 2015 BUDGET

GENERAL FUND	Budget	Budget	YTD (Nov)	Audited	Audited	Audited	Audited
	2015	2014	2014	2013	2012	2011	2010
REVENUES							
34000 · SMC PROPERTY TAXES	1,655,621.00	1,652,453.00	1,650,206,74	1,955,697,45	2,037,423_89	1,895,402,82	1,690,731,07
34100 · SPECIFIC OWNERSHIP TAXES 34200 · SMC PROP TAXES - INT & ADJ	50,000.00 3,000.00		63,371,60 4,525,44	64,600.22			
33000 · PERMITS & FEES	3,000.00		4,323,44	3,387.58			
3300 · Insp. Permits and Fees	25,000.00	18,000.00	31,330.00	32,971.00	13,288.00	41,160.05	59,078.00
3310 · Wildland Cooperator Reimb.				143,466,44	142,110.45	37,350,40	68,207.70
31000 · CHARGES FOR SERVICES							
3100 · Ambulance Services	420,000.00	400,000.00	405,429,31	427,986.94	442,508.83	450,450,88	433,912.90
3200 · Class Revenues			1,394.00	2,676.00	5,279.00	1,816.00	2,703.00
35000 - INVESTMENT EARNINGS	7,000.00	5,000.00	8,210,10	10,765,30	19,623,83	3,062,05	8,466,81
36000 · GRANTS	8 6	1 1	9,727 52	109,049.00	7,123.00	14,080.92	
36100 · SALE OF ASSETS TOTAL REVENUES				7,200,00	<u> </u>	21,695.00	73,000.00
	2,160,621.00	2,075,453,00	2,174,194,71	2,757,799.93	2,667,357.00	2,465,018.12	2,336,099.48
EXPENSES 51000 · WAGES & BENEFITS							
5100 · Wages	796,722.30	712,000.00	677,694.35	791,999.37	766,690.29	663,524.06	732,506,22
5200 · Payroll Tax Expense (Fed/St/FPPA)	86,156.98	75,500.00	65,817.27	71,831.08	68,493.46	62,989,13	69,573.36
5400 · Insurance - Employees (Health/Dental)	54,848.00	51,500,00	41,892.76	49,342.86	38,128.43	38,569.43	32,354.36
5500 · Contract Wages (1099)							
61000 · AMBULANCE SERVICE EXPENSES					1 1		
6100 · Training	45,000.00	40,000.00	32,683,89	44,453,22	28,220.98	42,322,70	24,202.44
6102 - Ambulance Supplies	68,000.00	66,000,00	52,662.51	79,616_64	53,886.21	55,506.63	60,902.2
6103 · Ambulance Uniforms	0.00	5,200.00	1,355.41	2,908.82	6,811.27	3,579.63	3,454 1
6104 · Vaccinations/Medical Expenses	12,000.00	10,000.00	2,502.08	6,909.31	4,306.25	2,807.76	1,624.0
6105 · Class Expense	2,000,00	3,000.00	681,83	5,990.52	3,830,99	9,207,94	4,933.2
6106 · Grant Matching Funds - Amb			12,167,16			I	
6120 - Ambulance Accounting Exp 6124 - AR - Bad Debt	29,400.00	28,000.00	24,600,12	30,760.50	25,655 82	27,799.74	26,600.6
6124 · AR - Bad Debt 6130 · Ambulance Collections Expenses	100,000.00	50,000.00	81,236,29	74,916 63	49,667.18	97,556.44	99,747.3
62000 · FIRE PREVENTION EXPENSES	21 I				1	1 1	
6201 - Training Conferences	39,000.00	28,000.00	32,715.82	27,341.46	29,545.23	28,799.26	23,067.1
6202 - Internal Training Expenses	23,000.00	22,000.00	14,339.06	7,393.16	8,705.92	5,483.15	13,562.7
6203 · HAZMAT Equipment	16,000.00	10,000.00	4,855.77	20,125.83		.,	
6204 · Fire Equipment	55,000.00	30,000.00	18,563,72	67,794.82	32,648,62	38,663.06	60,503.9
6205 · Wildland Cooperative Exp.			3,488.26	8,204.25	12,406.12	3,834,48	3,730.8
6206 · Fire Fighting Expense/HAZMAT	1,500.00	1,500.00	256.64	716.38	513,26	23,601.33	
6207 · Grant Matching Funds - Fire				7,181.25	11,762,71	4,103.41	20,152.0
63000 · GENERAL OPERATING EXPENSES	8 1						
6310 · Vehicle Maintenance	60,000.00	60,000.00	48,787.58	38,376.44	78,461,37	52,580,26	49,969,5
6320 - Building Maintenance	112,000.00	112,000.00	80,028,25	78,834.33	40,975.00	52,413,50	52,932.6
6324 · Facilities Equipment Purchases 6325 · Commication Equipment & Repairs	5,000.00	4,000.00 8,000.00	1,955.74	24 822 02	4.052.01	557.23	21.205.4
6330 - Fuel	30,000.00	38,000.00	13,376.23 25,992.49	24,832.92 30,001.58	4,853.21 30,558.56	18,656.01	21,305.1
6340 · Utility Expenses	51,000.00	45,000.00	45,115.37	54,425.74	42,621.24	29,319.91 46,095.33	22,069.4 43,410.4
6350 · Dispatching	17,000.00	22,000.00	9,923.80	16,827.00	20,989.00	13,459.00	16,800.0
6909 · Office Equipment > \$10k		,			20,505,000	10,400.00	10,000.0
6910 · Facilities Equipment > \$10k	421,593.00				1 1		
6920 · Amb Equip > \$10k				443,878.22		(I	
6930 · Fire Equipment > 10k	91,000.00						
6940 · Comm Equip > \$10k	100,000.00		1 1				
6950 · District Vehicles > \$10k	8 6						
6970 · Lease Purchase #6 - Construction	8 8						
7200 Additional Revenue Expeditures		1 1			122,591 14	1 1	
6980 · GF - Transfers Out	8 8						
67000 · GENERAL & ADMINISTRATIVE EXPENSES 6701 · Accounting	31,000.00	35,000.00	27,955.40	22.025.25	22.222.42	35 507 00	
6702 · Audit	25,000.00	20,000.00	20,416.25	33,025,35 49,651.97	27,727.47 6,985.00	26,607.00 6,794.00	28,051.6
6703 · Board Expense	1,500.00	3,000.00	1,694.60	1,081.02	1,310.66	2,908.12	6,235.4
6703.5 · District Conferences	3,000.00	8,000.00	1,484.06	3,476.08	5,306.60	2,559.35	380.8
6704 · Dues and Publications	6,200.00	6,000.00	6,402.00	5,047.68	5,690.13	4,745.20	4,699.8
6705 · Election Expense		10,000.00	8,613.13		4,572.39		368,6
6706 · insurance (GL & WComp)	124,000.00	115,000.00	106,169.00	92,057.00	87,293.00	64,806.00	51,884.0
6707 · Legal	15,000.00	10,000.00	6,367.25	1,758.26	12,342.50	17,510.40	11,380.7
6708 - Meals	1,500.00	1,500.00	523,89	1,373.07	428,75	303.84	860,9
6709 · Office Expenses	30,000 00	30,000.00	26,524.47	28,752.73	12,955,91	14,259.67	15,747.1
6709.5 · District Uniforms	25,000.00						
6710 · Office Equipment 6711 · Planning/Professional Services	5,000.00	4,000.00	5,629.93	7,181,43	4,095,46	4,326.70	4,653.6
6711 · Planning/Professional Services 6712 · Public Education	15,000.00 6,000.00	15,000.00 3,000.00	2,641.55 4,457.08	48,660,71	2 0 4 0 2 0	E AFO 10	
6713 · Treasurer Fees	49,668.63	49,573.59	4,457.08	8,656.38 58,716.14	3,940.28 59,376.14	5,459.46 55,487.28	4,809 5 50,755 0
6714 · Charges - Service/Late/Bank	500.00	1,500.00	49,672.80	1,102.69	1,236.30	55,487.28 669.32	50,755 0
70800 · PRINCIPLE RETIREMENT		2,2 30 00		1,102.00	\$,50.30	003 52	3/10
7080 · Lease Purchase Payments					237,308.08	52,317.79	52,317.7
						,	
						(4,944.07)	(10,868.6
	(5,000.00)	(5,000 00)	(4,520.79)	(17,006.89)	(6,318.70)		
80000 · OTHER INCOME 3604 · Mtn. Village - IGA Agreement 3504 · Miscellaneous Revenue	(5,000.00) (1,000.00)	(5,000 00) (1,000.00)	(4,520.79) (1,264.26)	(17,006.89) (146.34)	(6,318.70) (561,40)	(937 31)	
80000 · OTHER INCOME 3604 · Mtn. Village - IGA Agreement 3504 · Miscellaneous Revenue 3504 · Donations / Gifts			(1,264.26)	(146.34)			
80000 · OTHER INCOME 3604 · Mtn. Village - IGA Agreement 3504 · Miscellaneous Revenue 3504 · Donations / Gifts 3300 · HAZMAT Reimb/Cost Share	(1,000.00)	(1,000.00)	(1,264.26) (3,669.44)	(146.34) (14,339.07)	(561,40)	(937,31) (207,00)	
80000 · OTHER INCOME 3604 · Mtn. Village - IGA Agreement 3504 · Miscellaneous Revenue 3504 · Donations / Gifts 3300 · IvAZMAT Reimb/Cost Share 3320 · Event Revenue			(1,264.26)	(146.34)		(937.31)	(2,241 3
80000 · OTHER INCOME 3604 · Mtn. Village - IGA Agreement 3504 · Miscellaneous Revenue 3504 · Donations / Gifts 3300 · HAZMAT Reimb/Cost Share 3320 · Event Revenue 90000 · OTHER EXPENSES/PROGRAMS	(1,000.00) (15,000.00)	(1,000.00)	(1,264.26) (3,669.44)	(146.34) (14,339.07) (15,042.00)	(561,40) (14,017,00)	(937,31) (207,00) (13,434.00)	(2,241.3 (13,448.0
80000 - OTHER INCOME 3604 - Mtn. Village - IGA Agreement 3504 - Miscellaneous Revenue 3504 - Donations / Gifts 3300 - HAZMAT Reimb/Cost Share 3320 - Event Revenue 90000 - OTHER EXPENSES/PROGRAMS 9000 - Transfer to Pension Fund	(1,000.00) (15,000.00) 123,000.00	(1,000.00) (10,000.00) 123,000.00	(1,264.26) (3,669.44) (16,675.00)	(146.34) (14,339.07)	(561,40)	(937,31) (207,00)	(2,241.3 (13,448.0
80000 · OTHER INCOME 3604 · Mtn. Village - IGA Agreement 3504 · Miscellaneous Revenue 3504 · Donations / Gifts 3300 · HAZMAT Reimb/Cost Share 3320 · Event Revenue 90000 · OTHER EXPENSES/PROGRAMS 9000 · Transfer to Pension Fund 9001 · Volunteer Retention/Recruitment Program	(1,000.00) (15,000.00) 123,000.00 100,000.00	(1,000.00) (10,000.00) 123,000.00 100,000.00	(1,264.26) (3,669.44) (16,675.00) 2,111.91	(146.34) (14,339.07) (15,042.00) 108,000.00	(561,40) (14,017,00) 108,000.00	(937,31) (207,00) (13,434.00) 108,000.00	(2,241,3) (13,448,0) 128,588,10
80000 · OTHER INCOME 3604 · Mtn. Village - IGA Agreement 3504 · Donations / Gifts 3300 · Inations / Gifts 3300 · HAZMAT Reimb/Cost Share 3320 · Event Revenue 90000 · OTHER EXPENSES/PROGRAMS 9000 · Transfer to Pension Fund 9001 · Valunteer Retention/Recruitment Program 6355 · Event Expense	(1,000.00) (15,000.00) 123,000.00	(1,000.00) (10,000.00) 123,000.00	(1,264.26) (3,669.44) (16,675.00) 2,111.91 3,420.23	(146.34) (14,339.07) (15,042.00) 108,000.00 5,682.51	(561,40) (14,017,00)	(937,31) (207,00) (13,434.00)	(2,241,3 (13,448,0 128,588,1
80000 - OTHER INCOME 3604 - Mtn. Village - IGA Agreement 3504 - Miscellaneous Revenue 3504 - Donations / Gifts 3300 - HAZMAT Reimb/Cost Share 3320 - Event Revenue 90000 - OTHER EXPENSES/PROGRAMS 90000 - Transfer to Pension Fund 9001 - Volunteer Retention/Recruitment Program 6355 - Event Expense 3410 - Division of Wildlife	(1,000.00) (15,000.00) 123,000.00 100,000.00 5,000.00	(1,000.00) (10,000.00) 123,000.00 100,000.00 7,000.00	(1,264.26) (3,669.44) (16,675.00) 2,111.91 3,420.23 (64.97)	(146.34) (14,339.07) (15,042.00) 108,000.00 5,682.51 (59.95)	(561.40) (14,017,00) 108,000.00 6,017.57	(937.31) (207.00) (13,434.00) 108,000.00 4,873.28	(2,241.3) (13,448,0) 128,588.1) 6,343,9-
80000 · OTHER INCOME 3604 · Mtn. Village - IGA Agreement 3504 · Donations / Gifts 3300 · HAZMAT Reimb/Cost Share 3320 · Event Revenue 90000 · OTHER EXPENSES/PROGRAMS 9000 · Transfer to Pension Fund 9001 · Volunteer Retention/Recruitment Program 6355 · Event Expense	(1,000.00) (15,000.00) 123,000.00 100,000.00 5,000.00 (3,000.00)	(1,000.00) (10,000,00) 123,000.00 100,000.00 7,000.00 (3,000.00)	(1,264.26) (3,669.44) (16,675.00) 2,111.91 3,420.23 (64.97) (6,075.65)	(146.34) (14,339.07) (15,042.00) 108,000.00 5,682.51 (59.95) (4,181.60)	(561.40) (14,017.00) 108,000.00 6,017.57 (487.65)	(937.31) (207.00) (13,434.00) 108,000.00 4,873.28 (1,465,40)	(2,241.3 (13,448,0 128,588.1 6,343.9 (4,965,8
80000 · OTHER INCOME 3604 · Mtn. Village - IGA Agreement 3504 · Miscellaneous Revenue 3504 · Donations / Gifts 3300 · HAZMAT Reimb/Cost Share 3320 · Event Revenue 90000 · OTHER EXPENSES/PROGRAMS 90000 · Transfer to Pension Fund 9000 · Transfer to Pension Fund 9001 · Volunteer Retention/Recruitment Program 6355 · Event Expense 3410 · Division of Wildlife 8011 · Community AED Maint. Funds	(1,000.00) (15,000.00) 123,000.00 100,000.00 5,000.00	(1,000.00) (10,000.00) 123,000.00 100,000.00 7,000.00	(1,264.26) (3,669.44) (16,675.00) 2,111.91 3,420.23 (64.97)	(146.34) (14,339.07) (15,042.00) 108,000.00 5,682.51 (59.95) (4,181.60) 6,554.61	(561,40) (14,017,00) 108,000,00 6,017.57 (487,65) 450,00	(937.31) (207.00) (13,434.00) 108,000.00 4,873.28 (1,465.40) 1,816.46	(2,241.3 (13,448,0 128,588,1 6,343,9 (4,965,8 7,672,0
80000 - OTHER INCOME 3604 - Mtn. Village - IGA Agreement 3504 - Miscellaneous Revenue 3504 - Donations / Gifts 3300 - HAZMAT Reimb/Cost Share 3320 - Event Revenue 90000 - OTHER EXPENSES/PROGRAMS 9000 - Transfer to Pension Fund 9001 - Volunteer Retention/Recruitment Program 6355 - Event Expense 3410 - Division of Wildlife 8011 - Community AED Maint. Funds 9011 - Community AED Maint. Expenses	(1,000.00) (15,000.00) 123,000.00 100,000.00 5,000.00 (3,000.00) 3,000.00	(1,000,00) (10,000,00) 123,000,00 100,000,00 7,000,00 (3,000,00) 3,000,00	(1,264.26) (3,669.44) (16,675.00) 2,111.91 3,420.23 (64.97) (6,075.65) 3,353.79	(146.34) (14,339.07) (15,042.00) 108,000.00 5,682.51 (59.95) (4,181.60)	(561.40) (14,017.00) 108,000.00 6,017.57 (487.65)	(937.31) (207.00) (13,434.00) 108,000.00 4,873.28 (1,466,40) 1,816.46 (30,275.58)	(2,241.3 (13,448,0 128,588.1 6,343,9 (4,965,8 7,672.0 (29,868.1
80000 · OTHER INCOME 3604 · Mtn. Village - IGA Agreement 3504 · Miscellaneous Revenue 3504 · Donations / Gifts 3300 · HAZMAT Reimb/Cost Share 3320 · Event Revenue 90000 · OTHER EXPENSES/PROGRAMS 9000 · Transfer to Pension Fund 9001 · Volunteer Retention/Recruitment Program 6355 · Event Expense 3410 · Division of Wildlife 8011 · Community AED Maint. Funds 9011 · Community AED Maint. Expenses 8010 · Rental Income	(1,000.00) (15,000.00) 123,000.00 100,000.00 5,000.00 (3,000.00) 3,000.00 (27,840.00)	(1,000,00) (10,000,00) 123,000,00 100,000,00 7,000,00 (3,000,00) 3,000,00 (37,560,00)	(1,264.26) (3,669.44) (16,675.00) 2,111.91 3,420.23 (64.97) (6,075.65) 3,353.79 (17,219.49)	(146.34) (14,339.07) (15,042.00) 108,000.00 5,682.51 (59.95) (4,181.60) 6,554.61	(561,40) (14,017,00) 108,000,00 6,017.57 (487,65) 450,00 (33,782.55)	(937.31) (207.00) (13,434.00) 108,000.00 4,873.28 (1,465.40) 1,816.46	(2,241.3 (13,448,0 128,588,1 6,343,9 (4,965,8 7,672.0 (29,868,1 34,430.0
80000 · OTHER INCOME 3604 · Mtn. Village - IGA Agreement 3504 · Miscellaneous Revenue 3504 · Donations / Gifts 3300 · IAZMAT Reimb/Cost Share 3320 · Event Revenue 90000 · OTHER EXPENSES/PROGRAMS 9000 · Transfer to Pension Fund 9001 · Volunteer Retention/Recruitment Program 6355 · Event Expense 3410 · Division of Wildlife 8011 · Community AED Maint. Funds 9011 · Community AED Maint. Expenses 8010 · Rental Income 9010 · Employee Rent Benefit	(1,000.00) (15,000.00) 123,000.00 100,000.00 5,000.00 (3,000.00) 3,000.00 (27,840.00) 27,840.00	(1,000.00) (10,000.00) 123,000.00 100,000.00 7,000.00 (3,000.00) 3,000.00 (37,560.00) 37,560.00	(1,264.26) (3,669.44) (16,675.00) 2,111.91 3,420.23 (64.97) (6,075.65) 3,353.79 (17,219.49) 20,660.00	(146.34) (14,339.07) (15,042.00) 108,000.00 5,682.51 (59.95) (4,181.60) 6,554.61 (22,590.24)	(561.40) (14,017.00) 108,000.00 6,017.57 (487.65) 450.00 (33,782.55) 39,990.00	(937.31) (207.00) (13,434.00) 108,000.00 4,873.28 (1,465.40) 1,816.46 (30,275.58) 35,830.00	(2,241.3 (13,448,0 128,588,1 6,343,9 (4,965,8 7,672,0 (29,868,1 34,430,0 1,739,233,3
80000 · OTHER INCOME 3604 · Mtn. Village - IGA Agreement 3504 · Miscellaneous Revenue 3504 · Donations / Gifts 3300 · HAZMAT Reimb/Cost Share 3320 · Event Revenue 90000 · OTHER EXPENSES/PROGRAMS 9000 · Transfer to Pension Fund 9001 · Volunteer Retention/Recruitment Program 6355 · Event Expense 3410 · Division of Wildlife 8011 · Community AED Maint. Funds 9011 · Community AED Maint. Expenses 8010 · Rental Income 9010 · Employee Rent Benefit TOTAL EXPENSES	(1,000.00) (15,000.00) 123,000.00 100,000.00 5,000.00 (3,000.00) 3,000.00 (27,840.00) 27,840.00 2,772,588.91	(1,000,00) (10,000,00) 123,000,00 100,000,00 7,000,00 (3,000,00) 3,000,00 (37,560,00) 37,560,00 1,947,273,59	(1,264.26) (3,669.44) (16,675.00) 2,111.91 3,420.23 (64.97) (6,075.65) 3,353.79 (17,219.49) 20,660.00 1,541,790.97	(146.34) (14,339.07) (15,042.00) 108,000.00 5,682.51 (55.95) (4,181.60) 6,554.61 (22,590.24) 2,372,073.87	(561.40) (14,017.00) 108,000.00 6,017.57 (487.65) 450.00 (33,782.55) 39,990.00 2,052,181.20	(937,31) (207,00) (13,434.00) 108,000.00 4,873,28 (1,466,40) 1,816,46 (30,275,58) 35,830.00 1,679,439,10	(2,241.3) (13,448,00 128,588,10 6,343,94 (4,965,80 7,672,04 (29,868,11 34,430,00 1,739,233,3)
80000 · OTHER INCOME 3604 · Mrn. Village - IGA Agreement 3504 · Miscellaneous Revenue 3504 · Donations / Gifts 3300 · HAZMAT Reimb/Cost Share 3320 · Event Revenue 90000 · OTHER EXPENSES/PROGRAMS 90000 · OTHER EXPENSES/PROGRAMS 9000 · Transfer to Pension Fund 9001 · Volunteer Retention-fund 9010 · Volunteer Retention-fund 9011 · Community AED Maint. Expenses 8010 · Rental Income 9010 · Employee Rent Benefit TOTAL EXPENSES EXCESS OF REVENUES OVER/(UNDER) EXPENSES	(1,000.00) (15,000.00) 123,000.00 100,000.00 5,000.00 (3,000.00) 3,000.00 (27,840.00) 27,840.00 2,772,588.91	(1,000,00) (10,000,00) 123,000,00 100,000,00 7,000,00 (3,000,00) 3,000,00 (37,560,00) 37,560,00 1,947,273,59	(1,264.26) (3,669.44) (16,675.00) 2,111.91 3,420.23 (64.97) (6,075.65) 3,353.79 (17,219.49) 20,660.00 1,541,790.97	(146.34) (14,339.07) (15,042.00) 108,000.00 5,682.51 (55.95) (4,181.60) 6,554.61 (22,590.24) 2,372,073.87	(561.40) (14,017.00) 108,000.00 6,017.57 (487.65) 450.00 (33,782.55) 39,990.00 2,052,181.20	(937,31) (207,00) (13,434.00) 108,000.00 4,873,28 (1,466,40) 1,816,46 (30,275,58) 35,830.00 1,679,439,10	(2,241.35 (13,448,00 128,588.10 6,343.94 (4,965,80 7,672.04 (29,868.11 34,430.00 1,739,233.32 596,866.10
80000 - OTHER INCOME 3604 - Mtn. Village - IGA Agreement 3504 - Miscellaneous Revenue 3504 - Donations / Gitts 3300 - HAZMAT Reimb/Cost Share 3320 - Event Revenue 90000 - OTHER EXPENSES/PROGRAMS 9000 - Transfer to Pension Fund 9001 - Volunteer Retention/Recruitment Program 6355 - Event Expense 3410 - Division of Wildlife 8011 - Community AED Maint. Funds 9011 - Community AED Maint. Expenses 8010 - Rental Income 9010 - Employee Rent Benefit TOTAL EXPENSES EXCESS OF REVENUES OVER/(UNDER) EXPENSES OTHER FINANCING SOURCES (USES)	(1,000.00) (15,000.00) 123,000.00 100,000.00 5,000.00 (3,000.00) 3,000.00 (27,840.00) 27,840.00 2,772,588.91	(1,000.00) (10,000,00) 123,000.00 100,000.00 7,000.00 (3,000.00) 3,000.00 (37,550.00) 37,556.00 1,947,273.59 128,179,41	(1,264.26) (3,669.44) (16,675.00) 2,111.91 3,420.23 (64.97) (6,075.65) 3,353.79 (17,219.49) 20,660.00 1,541,790.97	(146.34) (14,339.07) (15,042.00) 108,000.00 5,682.51 (55.95) (4,181.60) 6,554.61 (22,590.24) 2,372,073.87	(561.40) (14,017,00) 108,000.00 6,017.57 (487.65) 450.00 (33,782.55) 39,990.00 2,052,181.20 615,175.80	(937,31) (207,00) (13,434.00) 108,000.00 4,873,28 (1,466,40) 1,816,46 (30,275,58) 35,830.00 1,679,439,10	(2,241.35 (13,448,00 128,588,10 6,343,94 (4,965,80 7,672,04 (29,868,10 3,4,30,00 1,739,233.37 596,866,16 27,021,46
80000 - OTHER INCOME 3604 - Mtn. Village - IGA Agreement 3504 - Miscellaneous Revenue 3504 - Donations / Gitts 3300 - HAZMAT Reimb/Cost Share 3320 - Event Revenue 90000 - OTHER EXPENSES/PROGRAMS 9000 - Transfer to Pension Fund 9001 - Volunteer Retention/Recruitment Program 6355 - Event Expense 3410 - Division of Wildlife 8011 - Community AED Maint. Funds 9011 - Community AED Maint. Expenses 8010 - Rental Income 9010 - Employee Rent Benefit TOTAL EXPENSES EXCESS OF REVENUES OVER/(UNDER) EXPENSES OTHER FINANCING SOURCES (USES) 99000 - Transfers (to)/from other Funds	(1,000.00) (15,000.00) 123,000.00 5,000.00 (3,000.00) (27,840.00) 27,840.00) 2,772,588.91 (611,967.91)	(1,000.00) (10,000,00) 123,000.00 100,000,00 7,000.00 (37,560.00) 37,560.00 1,947,273.59 128,179,41 (125,000.00)	(1,264.26) (3,669.44) (16,675.00) 2,111.91 3,420.23 (64.97) (6,075.65) 3,353.79 (17,219.49) 20,660.00 1,541,790.97 632,403.74	(146.34) (14,339.07) (15,042.00) 108,000.00 5,682.51 (59.95) (4,181.60) 6,554.61 (22,590.24) 2,372,073.87 385,726.06	(561.40) (14,017,00) 108,000.00 6,017.57 (487.65) 450.00 (33,782.55) 39.990.00 2.052,181.20 615,175.80 794,816.00	(937,31) (207,00) (13,434.00) 108,000.00 4,873.28 (1,465,40) 1,816.46 (30,275,58) 35,830.00 <u>1,679,439.10</u> 785,579.02	(2,241.35 (13,448,00 128,588.10 6,343.94 (4,965,88 7,672,04 (29,868.10 3,4,430,00 1,739,233.37 596,866.10 27,021.46
80000 - OTHER INCOME 3604 - Mtn. Village - IGA Agreement 3504 - Miscellaneous Revenue 3504 - Donations / Gifts 3300 - HAZMAT Reimb/Cost Share 3320 - Event Revenue 90000 - OTHER EXPENSES/PROGRAMS 9000 - OTHER EXPENSES/PROGRAMS 9000 - Transfer to Pension Fund 9010 - Volunteer Retention/Recruitment Program 6355 - Event Expense 3410 - Division of Wildlife 8011 - Community AED Maint. Funds 9010 - Rental Income 9010 - Employee Rent Benefit TOTAL EXPENSES EXCESS OF REVENUES OVER/(UNDER) EXPENSES OTHER FINANCING SOURCES (USES) 99000 - Transfers (to)/from other Funds NET CHANGE IN FUND BALANCE espinning Fund Bolance 1/1/15	(1,000.00) (15,000.00) 123,000.00 100,000.00 5,000.00 (27,840.00) 27,840.00 2,772,588.91 (611,967.91) (611,967.91) 5,993,746.36	(1,000.00) (10,000,00) 123,000.00 100,000,00 7,000.00 (37,560.00) 37,560.00 1,947,273.59 128,179,41 (125,000.00)	(1,264.26) (3,669.44) (16,675.00) 2,111.91 3,420.23 (64.97) (6,075.65) 3,353.79 (17,219.49) 20,660.00 1,541,790.97 632,403.74 632,403.74	(146.34) (14,339.07) (15,042.00) 108,000.00 5,682.51 (59.95) (4,181.60) 6,554.61 (22,590.24) 2,372.073.87 385,726.06 385,726.06	(561.40) (14,017,00) 108,000.00 6,017.57 (487.65) 450,00 (33,782.55) 33,990.00 2.052,181.20 615,175.80 794,816.00 1,409,991.80 3,565,624.76	(937,31) (207,00) (13,434,00) 108,000,00 4,873,28 (1,466,40) 1,816,46 (30,275,58) 35,830,00 1,679,439,10 785,579,02 785,579,02 2,780,045,74	(2,241.35 (13,448,00 128,588.10 6,343.94 (4,965,80 7,672.00 (29,868.10 34,430.00 1,739,233.32 596,866.10 27,021.46 623,887,62 2,156,158.12
80000 - OTHER INCOME 3604 - Mtn. Village - IGA Agreement 3504 - Miscellaneous Revenue 3504 - Donations / Gifts 3300 - HAZMAT Reimb/Cost Share 3320 - Event Revenue 90000 - OTHER EXPENSES/PROGRAMS 9000 - OTHER EXPENSES/PROGRAMS 9000 - Transfer to Pension Fund 9010 - Volunteer Retention/Recruitment Program 6355 - Event Expense 3410 - Division of Wildlife 8011 - Community AED Maint. Expenses 8010 - Rental Income 9010 - Employee Rent Benefit TOTAL EXPENSES EXCESS OF REVENUES OVER/(UNDER) EXPENSES OTHER FINANCING SOURCES (USES) 99000 - Transfers (to)/from other Funds NET CHANGE IN FUND BALANCE eginning Fund Balance 1/1/15 Plus: Income	(1,000.00) (15,000.00) 123,000.00 100,000.00 5,000.00 (27,840.00) 27,840.00 2,772,588.91 (611,967,91) (611,967,91) 5,993,746.36 2,160,621.00	(1,000.00) (10,000,00) 123,000.00 100,000,00 7,000.00 (37,560.00) 37,560.00 1,947,273.59 128,179,41 (125,000.00)	(1,264.26) (3,669.44) (16,675.00) 2,111.91 3,420.23 (64.97) (6,075.65) 3,353.79 (17,219.49) 20,660.00 1,541,790.97 632,403.74 632,403.74	(146.34) (14,339.07) (15,042.00) 108,000.00 5,682.51 (59.95) (4,181.60) 6,554.61 (22,590.24) 2,372.073.87 385,726.06 385,726.06 4,975,616.56 2,757,799.93	(561.40) (14,017,00) 108,000.00 6,017.57 (487.65) 450.00 (33,782.55) 39,990.00 2.052,181.20 615,175.80 794,816.00 1,409,991.80 3,565,624.76 2,667,357.00	(937.31) (207.00) (13,434.00) 108,000.00 4,873.28 (1,466.40) 1,816.46 (30,275.58) 35,830.00 1,679,439.10 785,579.02 785,579.02 2,780,045.74 2,465,018.12	(2,241.35 (13,448,00 128,588.10 6,343,94 (4,965,80 7,672.04 (29,868.10 34,430.00 1,739,233.32 596,866.10 27,021.46 623,887,62 2,156,158.12 2,356,95.48.12 2,356,95.48
80000 - OTHER INCOME 3604 - Mtn. Village - IGA Agreement 3504 - Miscellaneous Revenue 3504 - Donations / Gifts 3300 - HAZMAT Reimb/Cost Share 3320 - Event Revenue 90000 - OTHER EXPENSES/PROGRAMS 9000 - OTHER EXPENSES/PROGRAMS 9000 - Transfer to Pension Fund 9010 - Volunteer Retention/Recruitment Program 6355 - Event Expense 3410 - Division of Wildlife 8011 - Community AED Maint. Funds 9010 - Rental Income 9010 - Employee Rent Benefit TOTAL EXPENSES EXCESS OF REVENUES OVER/(UNDER) EXPENSES OTHER FINANCING SOURCES (USES) 99000 - Transfers (to)/from other Funds NET CHANGE IN FUND BALANCE espinning Fund Bolance 1/1/15	(1,000.00) (15,000.00) 123,000.00 100,000.00 5,000.00 (27,840.00) 27,840.00 2,772,588.91 (611,967.91) (611,967.91) 5,993,746.36	(1,000.00) (10,000,00) 123,000.00 100,000,00 7,000.00 (37,560.00) 37,560.00 1,947,273.59 128,179,41 (125,000.00)	(1,264.26) (3,669.44) (16,675.00) 2,111.91 3,420.23 (64.97) (6,075.65) 3,353.79 (17,219.49) 20,660.00 1,541,790.97 632,403.74 632,403.74	(146.34) (14,339.07) (15,042.00) 108,000.00 5,682.51 (59.95) (4,181.60) 6,554.61 (22,590.24) 2,372.073.87 385,726.06 385,726.06	(561.40) (14,017,00) 108,000.00 6,017.57 (487.65) 450,00 (33,782.55) 33,990.00 2.052,181.20 615,175.80 794,816.00 1,409,991.80 3,565,624.76	(937,31) (207,00) (13,434,00) 108,000,00 4,873,28 (1,466,40) 1,816,46 (30,275,58) 35,830,00 1,679,439,10 785,579,02 785,579,02 2,780,045,74	(2,241.35 (13,448,00 128,588,10 6,343,94 (4,965,80 7,672.04 (29,868,10 3,4430,00 1,739,233,22 596,866,16 27,021,46 623,887,62 2,156,158,12 2,356,099,48 [1,712,211.86

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DEBT FUND	Budget	Budget	YTD (Nov)	Audited	Audited	Audited	Audited
	2015	2014	2014	2013	2012	2011	2010
REVENUES							
38000 · SMC PROPERTY TAXES						1 B	
3403 · Property Taxes	372,500.00	383,871.00	383,597.67	398,279.95	396,934.41	395,411.93	396,194,80
38100 · SPECIFIC OWNERSHIP TAXES							
3405 · Specific Taxes			14,718.03	13,154.69	11,219.08	10,031.17	56,959.08
38200 · SMC PROP TAXES - INT & ADJ						1 2 1	
3401 · Delinquent Taxes			270.50	87,64	600,02	(866.92)	(493.55)
3402 · Delinquent Interest	1 1		0,02	10.22	71.77	(149.20)	(67.56)
3404 · Property Tax Interest	1 1		993.15	1,140.51	1,660.35	1,783.91	1,588.32
3406 · Current Yr Abatement			(93.11)	(85.85)	(129.38)		
3407 · Current Yr Abatement Int		. 1	(3.32)	(5.12)	(6.65)		
3408 · Prior Yr Abatement	8 1		(112.98)	(401.70)		1 8	
3409 · Prior Yr Abatement Int			(18.78)	(53.23)			
3410 · Division of Wildlife	1	· · · · · · · · · · · · · · · · · · ·					
TOTAL REVENUES	372,500.00	383,871.00	399,351.18	412,127.11	410,349.60	406,210.89	454,181.09
EXPENSES							
68000 · PRINCIPLE RETIREMENT						I B	
6800 · Bond Debt Service Principal 2004		240,000.00	240,000.00	230,000.00	220,000.00	210,000.00	205,000.00
6800 · Bond Debt Service Principal 2013	200,000.00	55,000.00	55,000.00	55,000.00			
68100 · INTEREST & FISCAL CHARGES							
6801 · Bond Debt Service Interest	171,750.00	77,190.00	77,190.00	73,615.00	177,125.00	185,525.00	193,417.50
6802 · Bond Fees	750.00	500.00	1,250.00	278.53	500.00	500.00	500.00
68200 · GENERAL & ADMINISTRATIVE EXPENSES	1 1						
6713 · Treasurer Fees		11,181.00	11,546.03	11,957.64	11,959.00	11,891.92	11,924.75
TOTAL EXPENSES	372,500.00	383,871.00	384,986.03	370,851.17	409,584.00	407,916.92	410,842.25
EXCESS OF REVENUES OVER EXPENSES	0.00	0.00	14,365.15	41,275.94	765.60	(1,706.03)	43,338.84
OTHER FINANCING SOURCES (USES)						(-,,	10,000104
99000 · Transfers (to)/from other Funds							
NET CHANGE IN FUND BALANCE	0.00	0.00	14,365.15	41,275.94	765.60	(1,706.03)	43,338.84
Beginning Fund Balance 1/1/15	150,537.81	136,172.66	136,172.66	94,896.72	94,131.12	95,837.15	52,498.31
Plus: Income	372,500.00	383,871.00	399,351.18	412,127.11	410,349.60	406,210.89	454,181.09
Less: Expenses	(372,500.00)	(383,871.00)	(384,986.03)	(370,851.17)	(409,584.00)	(407,916.92)	(410,842.25)
Ending Fund Balance 12/31/15	150,537.81	136,172.66	150,537.81	136,172.66	94,896.72	94,131.12	95,837.15

PENSION FUND	Budget	Budget	YTD (Sep)	Audited	Audited	Audited	Audited
	2015	2014	2014	2013	2012	2011	2010
ADDITIONS							
85000 · Pension Contributions							
8500 · District Contribution	123,000.00	123,000.00		108,000.00	108,000.00	108,000.00	108,000.00
8510 · State Matching Funds	91,486.00	91,486.00		91,486.00	91,486.00	97,200.00	90,554.00
85100 · Pension Investment Income							
8520 · Pension Investment Income			74,209.04	213,587.99	145,274.32	17,861.57	129,244.58
TOTAL ADDITIONS	214,486.00	214,486.00	74,209.04	413,073.99	344,760.32	223,061.57	327,798.58
DEDUCTIONS							
9500 · Pension Fund Benefit Expenses	214,486.00	214,486.00	125,277.42	156,746.67	144,140.00	144,489 68	123,400.00
9501 · FPPA Fees & Expenses				15,061.58	11,260.73	8,514,83	7,101.74
TOTAL DEDUCTIONS	214,486.00	214,486.00	125,277.42	171,808.25	155,400.73	153,004.51	130,501.74
CHANGE IN NET POSITION	0.00	0.00	(51,068_38)	241,265.74	189,359.59	70,057.06	197,296.84
Beginning Net Position 1/1/15	1,583,537.98	1,634,606.36	1,634,605.36	1,393,340.62	1,203,981.03	1,133,923.97	936.627.13
Plus: Additions	214,486.00	214,486.00	74,209.04	413.073.99	344,760.32	223,061.57	327,798.58
Less: Deductions	(214,486.00)	(214,486.00)	(125,277.42)	(171,808.25)	(155,400.73)	(153,004.51)	(130,501.74)
Ending Net Position 12/31/15	1,583,537.98	1,634,606.36	1,583,537.98	1,634,606.36	1,393,340.62	1,203,981.03	1,133,923,97

	CERTIFICATION OF TAX LEVIES for * School governments must use forms provided by the Color			
ТО	: County Commissioners of <u>San Miguel</u>			Board of Directors
oft	he <u>Telluride Fire Protection District</u> hereby certifies the (name of local government)	he following mill le	evies to b	(governing board) be extended upon the
GR	OSS ¹ assessed valuation of \$ 671,651,650.00	Submitted this	date: De	ecember 10, 2014
	PURPOSE	LEVY		REVENUE
1.	General Operating Expenses [This includes fire pension, <u>unless</u> fire pension levy is voter- approved; if so, use Line 7 below.]	2.465	mills	\$ 1,655,621.00
2.	(Minus) Temporary Property Tax Credit/ Temporary Mill Levy Rate Reduction, 39-1-111.5, C.R.S.	< >	mills ‡	\$ < >
*	IF THE CREDIT DOES NOT APPLY TO the General Operating Expenses levy PLEASE INDICATE HERE THE LEVY TO WHICH THE CREDIT APPLIES			
	SUBTOTAL	2.465	mills	\$ 1,655,621.00
3.	General Obligation Bonds and Interest [Special districts must certify separately for each debt pursuant to 32-1-1603, C.R.S.; see Page 2 of this form. If bond levy ended last year, enter date/name].	0.5546	mills	\$ 372,500.00
4.	Contractual Obligations Approved At Election		_mills	\$
5.	Capital Expenditures [These revenues are not subject to the statutory property tax revenue limit if they are approved by counties and municipalities <u>through public hearings</u> pursuant to 29-1-301(1.2) C.R.S. and for special districts <u>though approval from</u> <u>the Division of Local Government</u> pursuant to 29-1- 302(1.5) C.R.S. or for any entity if <u>approved at</u> <u>election.</u>]		_mills	\$
6.	Refunds/Abatements [if the gov't.entity is in more than one county, the levy must be uniform throughout the entity's boundaries].		_mills	\$
7.	Other (specify):		mills	\$
	TOTAL	3.0196	mills	\$ 2,028,121.00

NOTE: Certification **must** be carried to three decimal places only.

NOTE: If you certify to more than one county, you must certify the same levy to each county.

NOTE: If your boundaries extend into more than one county, please list all counties here:

Counties:				
Contact person:		Daytime		
(print)	John S. Bennett	phone:	(970) 728-3801 x7	
Signed:	John S. Bernitt	Title: District	t Director	

Send one completed copy of this form to the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, Colorado 80203 when you submit it to the Board(s) of County Commissioners. Questions? Call DLG at (303) 866-2156.

As reported by County Assessor in <u>final</u> certification of valuation; use <u>NET Assessed Valuation</u> to calculate any levy. Form DLG 70 (rev 7/03)

CERTIFICATION OF TAX LEVIES, continued

THIS APPLIES ONLY TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.). 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. Total of all levies should be recorded on Page 1, Line 3.

CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:

BONDS:

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:	0.5546
	Revenue:	\$372,500.00
2.	Purpose of Issue:	
	Series:	
	Date of Issue:	
	Coupon Rate:	

Coupon Poto:		
Coupon Rate:		
Maturity Date:		
	· · · · · · · · · · · · · · · · · · ·	
Levy:		
Revenue:		

CONTRACTS:

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