GENERAL FUND	BUDGET 2027	YTD 2026	BUDGET 2026	Audited 2025	Audited 2024	Audited 2023	Audited 2022
REVENUES							
34000 · SMC PROPERTY TAXES	12,215,316.00	11,988,580.96	12,198,772.00	10,354,856.00	9,965,723.19	4,180,447.71	3,990,269.55
34100 · SPECIFIC OWNERSHIP TAXES	300,000.00	263,759.75	300,000.00	331,576.86	329,802.26	192,283.90	179,596.20
34200 · SMC PROP TAXES - INT & ADJ	50,000.00	55,728.35	20,000.00	65,062.03	23,777.04	6,832.77	24,709.22
33000 · PERMITS & FEES							
3300 · Insp. Permits and Fees	75,000.00	110,374.12	75,000.00	292,819.24	73,647.00	82,687.00	37,311.00
3310 · Wildland Cooperator Reimb.	200,000.00	488,169.14	150,000.00	377,280.60	275,414.03	480,134.15	229,242.81
31000 · CHARGES FOR SERVICES							
3100 · Ambulance Services	600,000.00	717,613.38	500,000.00	551,329.51	752,919.78	585,416.62	542,220.95
3200 · Class Revenues		0.00		0.00	0.00	0.00	1,500.00
35000 · INVESTMENT EARNINGS	300,000.00	392,287.55	300,000.00	447,397.93	463,997.46	289,221.98	106,961.74
36000 · GRANTS		84,941.55		349,449.34	421,251.96	1,004,983.80	155,200.00
36100 · SALE OF ASSETS		70,650.00		0.00	111,500.00	0.00	14,500.00
TOTAL REVENUES	13,740,316.00	14,172,104.80	13,543,772.00	12,769,771.51	12,418,032.72	6,822,007.93	5,281,511.47
EXPENSES							
51000 · WAGES & BENEFITS							
5100 · Wages	5,789,616.00	4,513,086.92	5,734,962.00	5,040,687.15	3,546,490.86	3,181,941.04	2,642,778.44
5200 · Payroll Tax Expense (Fed/St/FPPA)	984,235.00	607,985.17	952,628.00	708,408.35	462,593.41	407,981.29	326,671.34
5400 · Insurance - Employees (Health/Dental)	950,000.00	407,633.63	742,000.00	474,983.93	311,967.69	337,287.90	258,022.22
61000 · AMBULANCE SERVICE EXPENSES							
6100 · Training		0.00		0.00	0.00	7,934.14	12,175.82
6102 · Ambulance Supplies	170,000.00	161,766.86	150,000.00	139,115.51	119,628.92	101,676.68	166,346.29
6104 · Vaccinations/Medical Expenses	60,000.00	43,083.17	80,000.00	51,126.17	93,791.70	2,618.69	4,379.55
6105 · Class Expense		1,545.00		0.00	0.00	20,706.08	19,166.81
6120 · Ambulance Accounting Exp	50,000.00	47,912.74	50,000.00	47,308.52	47,111.37	41,635.70	41,982.39
6124 · AR - Bad Debt	125,000.00	116,623.03	70,000.00	64,053.17	77,118.24	69,263.33	58,847.44
62000 · FIRE PREVENTION EXPENSES							
6201 · Training Conferences	120,000.00	92,735.46	130,000.00	139,390.13	115,508.93	55,448.34	57,244.32
6202 · Internal Training Expenses	60,000.00	25,991.83	60,000.00	47,715.86	27,395.68	31,923.96	19,684.80
6203 · HAZMAT Equipment		0.00	5,000.00	0.00	0.00	2,470.00	0.00
6204 · Fire Equipment	120,000.00	18,504.14	150,000.00	94,922.82	164,814.89	241,397.16	119,871.35
6205 · Wildland Cooperative Exp.	150,000.00	263,025.92	55,000.00	48,969.84	56,397.03	67,072.12	68,923.17
6206 · Fire Fighting Expense/HAZMAT		0.00	3,000.00	(73.00)	255.12	133.68	0.00
6207 · Grant Matching Funds - Fire		4,000.00		12,562.81			
63000 · GENERAL OPERATING EXPENSES							
6310 · Vehicle Maintenance	150,000.00	113,697.62	250,000.00	158,005.11	220,046.22	126,915.29	131,341.87
6320 · Building Maintenance	250,000.00	211,563.37	250,000.00	282,689.33	262,484.89	234,238.78	199,039.64
6325 · Commication Equipment & Repairs	55,000.00	40,738.66	50,000.00	47,431.86	1,057.65	5,644.05	56,818.78
6330 · Fuel	75,000.00	62,883.67	70,000.00	45,261.01	55,671.67	63,088.26	64,758.56
6340 · Utility Expenses	110,000.00	88,207.94	110,000.00	115,807.41	86,429.02	81,435.90	74,060.42
6350 · Dispatching	75,000.00	69,319.53	75,000.00	41,650.10	50,536.92	50,272.90	45,941.68
6360 · Facilities Equipment < $10k		0.00		32,882.58			
6909 · Office Equipment > $10k		0.00		0.00	0.00	0.00	0.00
6910 · Facilities Equipment > $10k		0.00		296,554.45		11,100.00	0.00
6920 · Amb Equip > $10k		0.00		518,690.85	538,283.36	328,337.92	20,548.14
6930 · Fire Equipment > 10k	495,000.00	48,962.98	495,000.00	376,493.96	63,152.12	24,433.58	0.00
6940 · Comm Equip > $10k		0.00		0.00	0.00	0.00	0.00
6950 · District Vehicles > $10k	140,000.00	58,797.00		51,045.00	63,093.20	78,488.95	56,365.15
6970 · Facilities > $10k		0.00		1,294,508.40	2,189,579.62	944,903.68	543,014.60
6970.5 · Facilities Upgrades > $10k	4,000,000.00	0.00	4,500,000.00	130,737.57	169,689.63		
67000 · GENERAL & ADMINISTRATIVE EXPENSES							
6701 · Accounting	10,000.00	7,066.41	10,000.00	7,593.75	7,475.00	9,250.00	9,522.00
6702 · Audit	75,000.00	75,755.16	70,000.00	66,168.73	53,466.82	55,401.72	42,630.37
6703 · Board Expense	45,000.00	15,108.08	45,000.00	82,475.46	33,628.86	30,405.75	27,869.95
6703.5 · District Conferences	10,000.00	1,404.01	15,000.00	1,835.00	36,464.74	35,181.00	237.54
6704 · Dues and Publications	150,000.00	137,486.71	150,000.00	133,621.63	132,066.12	77,330.93	6,315.40
6705 · Election Expense		0.00		0.00	0.00	7,340.91	5,603.28
6706 · Insurance (GL & WComp)	250,000.00	241,967.94	160,000.00	142,819.11	182,798.33	89,743.21	158,851.72
6707 · Legal	30,000.00	7,345.00	25,000.00	39,347.63	12,603.50	13,992.50	13,106.50
6708 - Meals	10,000.00	7,568.34	10,000.00	11,451.63	21,154.88	12,332.66	6,793.90
6709 · Office Expenses	130,000.00	120,011.57	125,000.00	134,558.02	113,793.99	95,538.47	82,914.31
6709.5 · District Uniforms	30,000.00	15,560.71	30,000.00	13,891.20	44,193.26	21,117.86	22,031.50
6710 · Office Equipment	5,000.00	300.00	5,000.00	1,018.79	5,908.59	4,556.74	5,119.90
6711 · Planning/Professional Services	150,000.00	131,053.00	80,000.00	3,691.26	34,295.41	28,569.67	38,346.71
6712 · Public Education	5,000.00	0.00	5,000.00	846.26	457.08	4,188.08	1,691.81
6713 · Treasurer Fees	366,459.48	361,343.30	365,963.16	312,606.55	299,645.79	125,316.02	119,993.77
6714 · Charges - Service/Late/Bank	750.00	724.92	1,000.00	499.82	1,494.82	1,440.32	1,018.49
6714 (DF) · Charges - Service/Late/Bank		0.00			0.00		1,122.55
70800 · PRINCIPLE RETIREMENT							
7086 · Lease Purchase - Principle	671,915.00	891,575.58	891,575.00	639,784.23	320,080.08	237,233.21	251,584.86
7086 · Lease Purchase - Interest	57,418.00	101,915.39	101,916.00	131,930.40	44,077.55	26,924.42	12,572.77
80000 · OTHER INCOME							
3604 · Mtn. Village - IGA Agreement	0.00	0.00	(15,000.00)	0.00	0.00	0.00	(12,707.93)
3504 · Miscellaneous Revenue		0.00		(4,770.94)	(5,298.12)	(21,085.65)	(42,670.33)
3504 · Donations / Gifts		0.00		0.00	0.00	0.00	0.00
3300 · HAZMAT Reimb/Cost Share	(7,000.00)	(7,000.00)	(7,000.00)	(7,000.00)	(7,000.00)	(7,000.00)	(7,000.00)
3320 · Event Revenue	(3,000.00)	(3,780.00)		(4,960.00)	(8,730.00)	(17,136.52)	(28,582.00)
90000 · OTHER EXPENSES/PROGRAMS							
9000 · Transfer to Pension Fund	271,701.00	0.00	271,701.00	121,688.00	121,688.00	121,688.00	121,688.00
9001 · Volunteer Retention/Recruitment Program	50,000.00	0.00	50,000.00	38,340.00	46,810.00	31,500.00	53,950.00
6355 · Event Expense	2,500.00	1,375.00	2,500.00	2,034.00	2,621.37	0.00	1,932.80
8011 · Community AED Maint. Funds		0.00		0.00	0.00	0.00	0.00
9011 · Community AED Maint. Expenses		0.00	4,000.00	4,378.68	8,835.09	5,315.24	4,743.11
8010 · Rental Income	(58,500.00)	(70,700.00)	(72,000.00)	(104,900.00)	(9,600.00)	(15,509.98)	(12,852.00)
9010 · Employee Rent Benefit		0.00		0.00	0.00	10,710.00	12,852.00
TOTAL EXPENSES	16,181,094.48	9,034,145.76	16,307,245.16	12,029,878.10	10,216,029.30	7,502,693.98	5,886,663.76
EXCESS OF REVENUES OVER/(UNDER) EXPENSES	(2,440,778.48)	5,137,959.04	(2,763,473.16)	739,893.41	2,202,003.42	(680,686.05)	(605,152.29)
OTHER FINANCING SOURCES (USES)							
99000 · Lease Purchase Proceeds				0.00	2,076,240.00		1,240,000.00
99000 · Transfers (to)/from other Funds				273,848.51			
NET CHANGE IN FUND BALANCE	(2,440,778.48)	5,137,959.04	(2,763,473.16)	1,013,741.92	4,278,243.42	(680,686.05)	634,847.71
Beginning Fund Balance 1/1/26	8,589,738.22	11,353,211.38	11,353,211.38	10,339,469.46	6,061,226.04	6,741,912.09	6,107,064.38
Plus: Income	13,740,316.00	14,172,104.80	13,543,772.00	13,043,620.02	12,418,032.72	6,822,007.93	6,521,511.47
Less: Expenses	(16,181,094.48)	(9,034,145.76)	(16,307,245.16)	(12,029,878.10)	(8,139,789.30)	(7,502,693.98)	(5,886,663.76)
Ending Fund Balance 12/31/26	6,148,959.74	16,491,170.42	8,589,738.22	11,353,211.38	10,339,469.46	6,061,226.04	6,741,912.09

I, John Bennett, certify that the attached is a **true and accurate copy** of the adopted 2027 budget for the **Telluride Fire Protection District**.

John Bennett, District Chief