



LAKE DILLON FIRE PROTECTION DISTRICT

Board of Directors

Jim Cox – President
Jen Barchers – Vice-President
Lori Miller – Treasurer
Jim Lee – Director
Linda St. John - Director

Chief Jeff Berino – Budget Officer
Finance Manager – Mary Hartley

2019 ANNUAL BUDGET

Date Submitted: October 12, 2018
Updated Version: November 20, 2018
Adoption Date: November 20, 2018

LAKE DILLON FIRE PROTECTION DISTRICT

2019 ANNUAL BUDGET

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Lake Dillon Fire-Rescue

(970) 262-5100

PO Box 4428

Dillon, CO 80435

www.ldfr.org

Station 2

Frisco
301 South 8th Avenue

Fire Prevention Division

(970) 262-5201
fax: (970) 262-5250

Inspection Request Line

(970) 262-5215

Station 8

Dillon
225 Lake Dillon Drive
fax: (970) 262-5350

Station 10

Silverthorne
401 Blue River
Parkway

Administration Office

(970) 262-5100
fax: (970) 262-5150

Station 11

Keystone
22393 U.S. Hwy. 6
fax: (970) 262-5450

2019 LDFR ANNUAL BUDGET MESSAGE

To: Board of Directors, Property Owners and Residents

The following summarizes the **2019 Annual Budget** for the Lake Dillon Fire Protection District (*District*). As property owners and residents in the District, the Board of Directors and staff value your input because you are the stakeholders we are accountable to. Your review and comments are welcome in advance of and as part of the Public Hearing scheduled for November 20, 2018.

The **District** entered into an Intergovernmental Agreement establishing the Summit Fire & Emergency Medical Services Authority (*Authority*) with Copper Mountain Consolidated Metropolitan District effective January 1, 2018. This Authority provides structural and wildland fire suppression operations, emergency medical services, fire prevention, personnel staffing/training/support, hazardous-materials response, apparatus and fleet services, facility/station maintenance, 911 dispatch and communications services, administration, and information technology support services.

The **2019 Annual Budget** utilizes the accrual method of accounting. The General Fund Budget supports contributions to the Authority, Capital Expenditure Fund and contributions to the volunteer pension fund.

The following are the significant priorities addressed within the 2019 Annual Budget:

1. **The District contributes \$7,627,026** as shown on the 2019 General Fund Budget as Transfer to the Authority.
2. **Human Resources, Compensation and Benefits** now fall under the Authority through the District General Fund contribution of \$7,627,026.
3. **General Administrative Expenditures.** The District remains the taxing entity and will fund the treasurer fees, tax incremental funding (TIF), director and chief, insurance, audit, and legal expenses totaling \$476,701.
4. **Capital Expenditures.** The capital expenditures for 2019 reflect \$2,512,609. Major capital expenditures in 2019 include: \$1,510,000 for the administration building, \$31,137 for architectural services on the administration building, \$675,000 for a type I engine, \$96,472 for Zoll monitors, \$52,000 for exhaust drops at the Keystone station, and \$100,000 for architectural services at the Frisco station. A transfer of \$500,000 will be made from the 2019 General Fund into the Capital Expenditure Fund. An estimated \$1,266,171 will be carried over from the 2018 Capital Expenditure Fund.
5. **Operating and Capital Reserve Funds.** The total estimate in reserves for both the operating and capital expenditure funds at the end of 2019 of \$1,611,205 would provide for an estimated 2.4 months (or up to 20% of the year) in reserves based on the contribution to the Authority budgeted in 2019.

General Fund Income for 2019 reflects a 1.8% increase when compared to the 2018 budgeted income, excluding the beginning carryover balance. General Fund Operating Expenditures reflects a .9% increase. For 2019, the combined expenses for the General Fund and Capital Expenditure Fund budget reflects a -.2% decrease over 2018 budgeted expenses. The District revenues generated for 2019 in the amount of \$8,415,185 will exceed the budgeted expenditures of \$8,199,171 by \$216,014.

Taxable Incremental Funding (TIF) which includes a portion of Silverthorne and all of the Town of Dillon reduces the taxable assessed valuation of the District by \$6,039,970. This results in a \$54,378 loss of revenue for the District.

The General Fund is contributing \$91,082 in 2019 toward the volunteer pension fund. The State contribution to the Pension Fund amounts to \$81,974 and has been budgeted accordingly to be received in 2019.

COMPLIANCE WITH 5.5% AND TABOR LIMITATIONS

The maximum property tax revenue and mill levy limit permitted for the 2019 General Fund are calculated to be \$7,850,885 based upon the District's mill levy of 9.0 mills (\$9.00 per \$1,000 of assessed value). The abatement mill levy of .007 mills is exempt from limitation and will result in collecting an additional \$5,801. The approval of a ballot question in 2012 resulted in the District continuing to be exempt from the 5.5% property tax revenue limitation calculation and from the TABOR excess revenue calculation.

Upon request, a complete copy of the **2019 Annual Budget** is available for review at the Lake Dillon Fire District's Administration Offices located at 401 Blue River Parkway, in Silverthorne.

Sincerely,
LAKE DILLON FIRE PROTECTION DISTRICT



Jeffrey A. Berino
Fire Chief

LAKE DILLON FIRE PROTECTION DISTRICT
2019 ANNUAL BUDGET SUMMARY

BEG. FUND RESERVE BALANCES

	2018 BUDGET	2018 ESTIMATE	% '18 Est./'18	2019 BUDGET	% '19/'18 Bud
General Fund Beg. Reserve Balance	\$ 4,647,254	\$ 4,647,254	0.0%	\$ 2,641,629	-43.2%
Capital Reserve Beg. Balance	\$ 2,841,305	\$ 2,841,305	0.0%	\$ 1,266,171	-55.4%
TOTAL BEG. FUND RESERVE BAL.	\$ 7,488,559	\$ 7,488,559	0.0%	\$ 3,907,800	-47.8%

INCOME

TAX RECEIPTS - GENERAL FUND	\$ 7,728,002	\$ 7,728,002	0.0%	\$ 7,850,885	1.6%
SPECIFIC OWNERSHIP TAX	\$ 330,000	\$ 400,000	21.2%	\$ 400,000	21.2%
INTEREST INCOME	\$ 70,000	\$ 110,000	57.1%	\$ 80,000	14.3%
INTEREST ON TAXES - GENERAL	\$ 7,000	\$ 7,000	0.0%	\$ 7,000	0.0%
GRANTS - FIREFIGHTING	\$ 37,500	\$ -	-100.0%	\$ -	-100.0%
SC AMBULANCE-Stn 8	\$ 14,160	\$ -	-100.0%	\$ -	-100.0%
RENT INCOME	\$ 54,855	\$ 54,855	0.0%	\$ 55,000	0.3%
MISC. INCOME	\$ 4,400	\$ 5,733	30.3%	\$ 300	-93.2%
EMPLOYEE ASSISTANCE FUND	\$ 2,000	\$ 11,021	451.0%	\$ 2,000	0.0%
LOWER BLUE FPD	\$ 20,000	\$ 20,000	0.0%	\$ 20,000	0.0%
TOTAL INCOME	\$ 8,267,916	\$ 8,336,610	0.8%	\$ 8,415,185	1.8%

EXPENDITURES

	2018 BUDGET	2018 ESTIMATE	% '18 Est./'18	2019 BUDGET	% '19/'18 Bud
TRANSFER TO AUTHORITY	\$ 7,575,000	\$ 7,575,000	0.0%	\$ 7,627,026	0.7%
ADMINISTRATION	\$ 460,047	\$ 492,120	7.0%	\$ 479,562	4.2%
- DIRECTOR/CHIEF	\$ 8,540	\$ 8,540	0.0%	\$ 8,540	0.0%
- TREASURER FEES	\$ 386,750	\$ 386,750	0.0%	\$ 392,894	1.6%
- INSURANCE	\$ 5,117	\$ 5,083	-0.7%	\$ 5,250	2.6%
- LEGAL	\$ 10,000	\$ 8,682	-13.2%	\$ 10,000	0.0%
- AUDIT	\$ 14,000	\$ 16,000	14.3%	\$ 7,500	-46.4%
- ELECTIONS	\$ 2,500	\$ 28,625	1045.0%	\$ -	-100.0%
- SUPPLIES	\$ -	\$ 500	100.0%	\$ 1,000	100.0%
- OTHER EXPS	\$ -	\$ 4,800	100.0%	\$ -	0.0%
- TIF-SVE & DILLON	\$ 33,140	\$ 33,140	0.0%	\$ 54,378	64.1%
SPECIAL ITEMS	\$ 92,582	\$ 92,582	0.0%	\$ 92,582	0.0%
TOTAL OPERATING Expense	\$ 8,127,629	\$ 8,159,702	0.4%	\$ 8,199,171	0.9%
TOTAL CAPITAL Expense	\$ 2,602,603	\$ 3,757,668	44.4%	\$ 2,512,609	
TOTAL COMBINED EXPENSE	\$ 10,730,232	\$ 11,917,370	11.1%	\$ 10,711,780	-0.2%

GEN. FUND OPER. RESERVE DEC. 31	\$ 2,955,640	\$ 1,984,279	-32.9%	\$ 495,466	-83.2%
Capital Reserve Bal. Dec. 31	\$ 1,416,553	\$ 1,266,171	-10.6%	\$ 865,602	
TABOR 3% Emergency Reserve	\$ 244,050	\$ 247,350	1.4%	\$ 250,137	
Benefits Payable Resv.	\$ 410,000	\$ 410,000	0.0%		
RESERVE TOTALS	\$ 5,026,244	\$ 3,907,800	-22.3%	\$ 1,611,205	-67.9%
Reserve % of Total Expenditures	47%	48%		20%	

2019 SUMMARY	BEG. RESERVE	BEG. CAPITAL RES.	REVENUE	EXPENDITURES	ENDING RES.
LDFPD GENERAL FUND	\$ 2,641,629	\$ 1,266,171	\$ 8,415,185	\$ 10,711,780	\$ 1,611,205
Snake RiverFleet Svs. Fund	\$ 13,144	\$ 6,500	\$ 355,604	\$ 355,604	\$ 19,644

ASSESSED VALUATION	Date Certified	2018	Date Certified	2019	% Change
Lake Dillon FPD	8.24.17	\$858,386,680	8.23.18	\$873,129,340	1.7%

LAKE DILLON FIRE PROTECTION DISTRICT

2019 General Fund Annual Budget

		LDFPD ACTUAL 2016	LDFPD ACTUAL 2017	OCT YTD LDFPD 2018	ESTIMATE YTD LDFPD 2018	LDFR BUDGET 2019
INCOME						
	Beginning Balance-General	4,537,664	4,578,504	4,647,254	4,647,254	2,641,629
	Capital Reserves	2,123,482	2,538,251	2,841,305	2,841,305	1,266,171
	Total Beg. Reserve Bal.	6,661,146	7,116,756	7,488,559	7,488,559	3,907,800
10-31-1000	Tax Receipts - General	7,110,615	7,188,413	7,709,129	7,728,002	7,850,885
10-31-2000	Specific Ownership Tax	371,784	427,740	332,018	400,000	400,000
10-35-1000	Interest Income - General	81,997	88,292	108,668	110,000	80,000
10-31-3000	Interest on Tax - General	8,087	8,253	6,198	7,000	7,000
10-32-1000	Inspection Fees - FPD	179,853	295,528			
10-32-2000	Inspection Fees - Mitigation	14,300	22,650			
10-34-1000	Fleet Services Reimburse	159,608	166,494			
10-31-1000	Grants - FPD	9,068	12,625			
10-34-3000	Rent Income	56,265	53,185	48,608	54,855	55,000
10-35-2000	Misc. Income	17,389	41,312	5,733	5,733	300
10-35-3000	State/Federal Wildland	216,761	259,013			
10-36-1000	Employee Asst Fund Cont	2,650	2,060	11,021	11,021	2,000
10-34-5000	Contract SFA-HCTC	119,003	122,734			
10-34-4000	Contract - Lower Blue FPD	20,000	20,000	20,000	20,000	20,000
	Total Income	8,367,380	8,708,299	8,241,374	8,336,610	8,415,185

LAKE DILLON FIRE PROTECTION DISTRICT

2019 General Fund Annual Budget

		LDFPD ACTUAL 2016	LDFPD ACTUAL 2017	OCT YTD LDFPD 2018	ESTIMATE YTD LDFPD 2018	LDFR BUDGET 2019
EXPENDITURES						
Contribution to Summit Fire & EMS Authority				7,575,000	7,575,000	7,627,026
OPERATIONS DIVISION						
FIREFIGHTING						
50-40-5001	Salaries	2,978,976	3,126,547			
50-40-5060	Pension	247,460	253,695			
50-40-5065	FPPA D&D	75,640	80,721			
50-40-5085	Uniforms	24,671	16,038			
50-40-5075	Disability/Life Ins (STD)	15,272	15,072			
50-40-5080	Work Comp/Heart Circ Benefit	92,625	96,729			
50-40-5010	Routine Overtime	179,500	147,336			
50-40-5011	Overtime	188,315	198,335			
50-40-5020	Current Leave Benefits	26,968	22,449			
50-40-5107	Supplies	13,007	11,133			
50-40-5108	Equipment Repair	11,719	10,947			
50-40-5109	Dues & Subscriptions	969	255			
50-40-5116	Physicals/Drug Tests	11,166	13,515			
50-40-5117	PPE	29,155	28,222			
50-40-5801	Storeroom	10,040	6,553			
TOTAL		4,606,533	4,735,181	0	0	0
FIRE CORPS						
50-41-5085	Uniforms	19	249			
50-41-5080	Work Comp	167	166			
50-41-5116	Physicals/Drug Tests	0	0			
50-41-5107	Volunteer Benefits	941	918			
TOTAL		1,127	1,332	0	0	0
FLEET SERVICES						
50-42-5001	Salaries	140,274	146,614			
50-42-5050	Medicare	2,010	2,103			
50-42-5060	Pension	11,222	11,632			
50-42-5020	Current Leave Benefits	1,901	2,094			
TOTAL		155,408	162,444	0	0	0
APPARATUS						
50-43-5118	Vehicle Repair	150,012	142,589			
50-43-5119	Fuel	29,295	44,802			
50-43-5120	SR Fleet Assessment					
TOTAL		179,307	187,391	0	0	0
OPERATIONS DIVISION						
MEDICAL						
50-44-5107	Supplies	8,840	8,550			
50-44-5108	Equipment Repair	836	26			
TOTAL		9,676	8,576	0	0	0
COMMUNICATIONS						
50-45-5107	Supplies	13,186	15,321			
50-45-5108	Equipment Repair	4,724	3,672			
50-45-5110	Telephone	13,442	12,630			
50-45-5120	Comm Center Assess	87,172	106,581			
TOTAL		118,524	138,204	0	0	0

LAKE DILLON FIRE PROTECTION DISTRICT

2019 General Fund Annual Budget

		LDFPD ACTUAL 2016	LDFPD ACTUAL 2017	OCT YTD LDFPD 2018	ESTIMATE YTD LDFPD 2018	LDFR BUDGET 2019
TRAINING						
50-46-5001	Salaries	87,084	89,607			
50-46-5050	Medicare	1,198	1,232			
50-46-5060	Pension	6,877	6,929			
50-46-5065	FPPA D & D	2,235	2,338			
50-46-5085	Uniforms	0	0			
50-46-5070	Health/Life Insurance	18,665	19,544			
50-46-5075	Disability/Life	406	406			
50-46-5080	Work Comp/Heart Circ Benefit	2,430	2,690			
50-46-5020	Current Leave Benefits	0	0			
50-46-5107	Supplies	296	236			
50-46-5111	Conferences and Education	27,830	27,110			
50-46-5116	Physicals/Drug Test	0	0			
	TOTAL	147,020	150,091	0	0	0
WILDLAND						
50-47-5001	Salaries	211	5,029			
50-47-5050	Medicare	1,149	1,149			
50-47-5011	Overtime	80,368	75,415			
50-47-5114	Miscellaneous	1,939	9,713			
	TOTAL	83,668	91,305	0	0	0
SUMMIT FIRE AUTHORITY						
50-48-5120	SFA HazMat Assessment	15,107	15,134			
50-48-5121	SFA Adm/Trng Assessment	235,479	246,831			
	TOTAL	250,586	261,965	0	0	0
COMMUNITY RISK DIVISION						
50-50-5001	Salaries	379,560	375,064			
50-50-5050	Medicare	5,258	5,589			
50-50-5060	Pension	30,365	29,365			
50-50-5065	FPPA D&D	2,197	2,372			
50-50-5085	Uniforms	1,972	1,229			
50-50-5070	Health/Life Insurance	59,643	66,673			
50-50-5075	Disability/Life Ins	2,657	2,353			
50-50-5080	Work Comp/Heart Circ Benefit	6,000	5,924			
50-50-5020	Current Leave Benefits	2,418	31,542			
50-50-5107	Supplies	2,641	3,151			
50-50-5109	Dues & Subscriptions	2,592	2,852			
50-50-5111	Conferences & Education	7,401	8,756			
50-50-5113	Public Education	5,441	5,459			
50-50-5116	Physical/Drug Tests	0	165			
50-50-5204	Contractual Services					
50-50-5122	Fire Investigation Expenses	678	409			
	Address Signs	0	0			
	Total	508,822	540,902	0	0	0

LAKE DILLON FIRE PROTECTION DISTRICT

2019 General Fund Annual Budget

		LDFPD ACTUAL 2016	LDFPD ACTUAL 2017	OCT YTD LDFPD 2018	ESTIMATE YTD LDFPD 2018	LDFR BUDGET 2019
SUPPORT SERVICES DIVISION						
50-60-5001	Salaries	247,562	253,249			
50-60-5020	Medicare	3,440	3,542			
50-60-5060	Pension	19,302	19,852			
50-60-5065	FPPA D&D	0				
50-60-5085	Uniforms	395	178			
50-60-5070	Health/Life Insurance	36,466	41,130			
50-60-5075	Disability/Life Ins	1,702	1,816			
50-60-5080	Work Comp/Heart Circ Benefit	3,448	3,294			
50-60-5020	Current Leave Benefits	3,501	2,807			
50-60-5204	IT Consulting Services	1,350	8,349			
50-60-5107	Station Supplies	13,265	10,044			
50-60-5108	Equipment Repair	53,442	78,192			
50-60-5109	Dues & Subscriptions	243	733			
50-60-5110	Telephone	19,231	26,297			
50-60-5111	Conferences & Education	2,728	6,117			
TOTAL		406,076	455,601	0	0	0
STATION & GROUNDS						
FRISCO STATION 2						
5108S-FR	Equipment Repair	0	0			
50-71-5124	Building Maintenance	12,921	13,499			
50-71-5126	Snow Removal	2,001	2,000			
50-71-5128	Gas & Electric	9,820	9,814			
50-71-5129	Cable/Dish	489	557			
50-71-5130	Trash Removal	1,008	1,093			
50-71-5131	Alarm Monitoring	120	120			
TOTAL		26,359	27,083	0	0	0
DILLON STATION 8						
5108S-DIL	Equipment Repair	0	0			
50-72-5124	Building Maintenance	23,404	11,722			
50-72-5126	Snow Removal	2,800	3,000			
50-72-5127	Water & Sewer	4,721	4,807			
50-72-5128	Gas & Electric	10,246	11,158			
50-72-5129	Cable/Dish	675	727			
50-72-5130	Trash Removal	911	957			
50-72-5131	Alarm Monitoring	120	120			
Total		42,877	32,491	0	0	0
SILVERTHORNE STN. 10						
5108S-SIL	Equipment Repair	0	0			
50-73-5124	Building Maintenance	4,797	3,123			
50-73-5126	Snow Removal	2,233	2,500			
50-73-5127	Water & Sewer	988	1,027			
50-73-5128	Gas & Electric	7,218	6,933			
50-73-5129	Cable/Dish	0	0			
50-73-5130	Trash Removal	502	544			
50-73-5112	Other Exps	0	0			
TOTAL		15,738	14,126	0	0	0

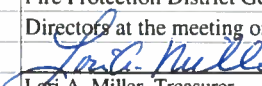
LAKE DILLON FIRE PROTECTION DISTRICT

2019 General Fund Annual Budget

		LDFPD ACTUAL 2016	LDFPD ACTUAL 2017	OCT YTD LDFPD 2018	ESTIMATE YTD LDFPD 2018	LDFR BUDGET 2019
STATION & GROUNDS						
KEYSTONE STATION 11						
5108S-K	Equipment Repair	0				
50-74-5124	Building Maintenance	19,019	14,340			
50-74-5126	Snow Removal	3,036	3,220			
50-74-5127	Water & Sewer	3,764	3,764			
50-74-5128	Gas & Electric	15,065	15,246			
50-74-5129	Cable/Dish	776	1,176			
50-74-5130	Trash Removal	1,290	1,398			
50-74-5131	Alarm Monitoring	110	110			
TOTAL		43,060	39,255	0	0	0
SUMMIT COVE STN. 12						
5108S-SC	Equipment Repair	0				
50-75-5124	Building Maintenance	4,167	9,923			
50-75-5127	Water & Sewer	338	342			
50-75-5128	Gas & Electric	5,062	5,502			
50-75-5131	Alarm Monitoring	120	120			
TOTAL		9,687	15,886	0	0	0
WILDERNEST FACILITY						
50-76-5124	Building Maintenance	1,673	9,483			
50-76-5127	Water & Sewer	598	576			
50-76-5128	Gas & Electric	3,141	3,179			
TOTAL		5,413	13,238	0	0	0
COPPER MTN-STATION 1 -- Moved to CMCMD						
50-77-5124	Building Maintenance					
50-77-5126	Snow Removal					
50-77-5128	Gas & Electric					
50-77-5130	Trash Removal					
50-77-5131	Alarm Monitoring					
TOTAL		0	0	0	0	0

LAKE DILLON FIRE PROTECTION DISTRICT

2019 General Fund Annual Budget

		LDFPD ACTUAL 2016	LDFPD ACTUAL 2017	OCT YTD LDFPD 2018	ESTIMATE YTD LDFPD 2018	LDFR BUDGET 2019
ADMINISTRATION						
GENERAL						
10-80-5100	Prior Year Admin Salaries & Banefits		529,019			
10-80-5101	Director/Chief Expense	18,558	17,525	3,417	8,540	8,540
10-80-5102	Treasurer Fees	355,935	378,736	0	0	392,894
10-80-5103	General Insurance	43,656	41,740	5,083	5,083	5,250
10-80-5104	Legal	1,131	28,104	8,682	8,682	10,000
10-80-5105	Audit	17,100	13,525	9,765	16,000	7,500
10-80-5115	Payroll Service Contract	1,402	0	0	0	
10-80-5106	Elections	58	0	22,093	28,625	0
10-80-5107	Supplies	11,817	13,165	397	500	1,000
10-80-5112	Other (Admin Only)	3,500	0	4,800	4,800	0
10-80-5154	TIF-Silverthorne/Dillon	12,611	16,591	32,283	33,140	54,378
	Total	465,769	1,038,405	86,520	105,370	479,562
Special Items						
10-85-5280	Employee Asst Fund Exp	4,158	1,775	4,336	4,336	1,500
10-85-5299	Pension Fund Contribution	92,500	91,082	91,082	91,082	91,082
	Total	96,658	92,857	95,418	95,418	92,582
TOTAL CAPITAL EXPENDITURES		389,898	499,153	1,435,732	3,757,668	2,512,609
TOTAL OPERATING EXPENDITURES		7,172,307	8,006,332	7,756,938	7,775,788	8,199,171
TOTAL EXPENDITURES		7,562,205	8,505,485	9,192,670	11,533,456	10,711,780
TOTAL OPTG REV - OPTG EXPENSES		\$805,175	\$202,814	\$484,436	\$560,822	\$216,014
% CHANGE:	18 Budget vs. '18 Budget					
TRANSFER TO CAPITAL RESERVES		750,000	750,000	1,000,000	1,000,000	500,000
Carryover funds Dec. 31:						
	General Fund	4,578,504	4,647,254		2,875,160	745,603
	Capital Reserve Fund	2,538,251	2,841,305		1,416,553	865,602
	Total Operating Reserves	7,116,756	7,488,559		4,291,714	1,611,205
	Operating Reserves at 33% or 4 months minimum	2,567,685	2,642,090		2,566,010	2,705,726
I hereby certify that this is a true and accurate copy of the Annual Budget for the Lake Dillon Fire Protection District General Fund for the Fiscal Year 2019 as adopted by the Board of Directors at the meeting on November 20, 2018.						
 Lori A. Miller, Treasurer Lake Dillon Fire Protection District						

Lake Dillon Fire Protection District
Capital Expenditure Fund 2019

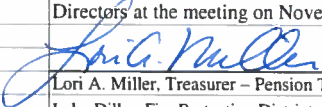
Account #	Funding Sources	Actual LDFR 2016	Actual LDFR 2017	Budget CMCMD 2018	Budget LDFR 2018	Estimate LDFR 2018	Budget LDFR 2019	Budget CMCMD 2019	Budget LDFR 2020	Budget LDFR 2021
10-35-6000	Carryover	\$ 2,123,482	\$ 2,538,251		\$ 2,841,305	\$ 2,841,305	\$ 1,266,171		\$ 865,602	\$ 849,102
	Sale of Assets	\$ 24,686	\$ 6,550		\$ 63,000	\$ 57,117	\$ 1,000,000		\$ -	\$ -
	x									
	Sale of Property						\$ 1,000,000			
	Sale of Misc. Equipment	\$ 5,086			\$ 10,500					
	Sale of Used Staff Vehicles	\$ 2,600	\$ 6,550		\$ 2,500	\$ 9,117				
	Sale of Excess Fire Apparatus	\$ 17,000			\$ 50,000	\$ 48,000				
	x									
	EIA or FEMA Grants									
	State EMS Grant	\$ -		\$ 15,000	\$ 37,500	\$ 8,750	\$ 96,472			
	Federal Fire Grants	\$ -	\$ -							
	SDA Pool - Workers Comp Grant	\$ 1,718	\$ 750							
	SCAS Cost Share Stn 8 Improvements	\$ 28,265	\$ 5,195							
	SC Govt Architect 50% Share		\$ 39,712		\$ 77,352	\$ 150,000	\$ 15,569			
	SC Govt Admin Bldg 33% Share					\$ 966,667	\$ 500,000			
	Transfer from General fund	\$ 750,000	\$ 750,000		\$ 1,000,000	\$ 1,000,000	\$ 500,000		\$ 750,000	\$ 750,000
	Miscellaneous									
	Total Funding	\$ 2,928,149	\$ 3,340,458	\$ 15,000	\$ 4,019,156	\$ 5,023,839	\$ 3,378,211	\$ -	\$ 1,615,602	\$ 1,599,102
Acct. #	Description of Expenditures	Actual 2016	Estimate 2017	Budget Copper Fire Auth 2018	Budget LDFR AUTH 2018	Estimate LDFR 2018	Budget 2019	Budget Copper Fire Auth 2018	Budget 2019	Budget 2020
Operations										
10-99-6621	Body Armor		\$ 6,101		\$ 12,000	\$ 12,317				
10-99-6621	Thermal Imager Camera	\$ 7,699	\$ 7,699							
10-99-6621	Safety / Health-Fitness Equipment	\$ 3,436								
Apparatus										
99-6623	Copper-Type B Engine			\$ 160,000						
10-99-6623	Engines						\$ 675,000		\$ 190,000	
10-99-6623	Engine and/or Tender Acquisitions	\$ 119,578	\$ 204,629		\$ 230,000	\$ 388,865				
10-99-6623	Staff Vehicle Replacements	\$ 73,711	\$ 67,515		\$ 35,000	\$ 33,613			\$ 40,000	
Medical										
10-99-6622	State EMS Grant 50% share - ZOLLS	\$ 5,602		\$ 30,000	\$ 75,000	\$ 66,472	\$ 96,472			
Fire Prevention										
10-99-6630	Permitting Printer/Copier/Software	\$ 10,907								
Support Services										
10-99-6640	Information Technology Capital	\$ 27,769	\$ 14,727		\$ 45,000	\$ 20,000	\$ 48,000		\$ 45,000	\$ 30,000
10-99-6640	Tablets for new RMS Software		\$ 5,971							
10-99-6640	New RMS Software		\$ 14,388		\$ 25,000					
Stations & Grounds										
10-99-6601	FR Architectural Services	\$ 25,319							\$ 50,000	
10-99-6601	FR Major Remodel						\$ 100,000		\$ 400,000	
10-99-6601	FR Fire Stn. Back-up Generator								\$ 35,000	
10-99-6602	DIL Fire Stn. Back-up Generator	\$ 32,573								
10-99-6602	DIL Kitchen/Dayroom Remodel	\$ 76,136								
10-99-6602	DIL Install new Drops for Exhaust System		\$ 12,592		\$ 12,400	\$ 18,693			\$ 6,500	
10-99-6602	DIL Power Washer		\$ 2,990							
10-99-6603	SIL Power Washer	\$ 2,750								
10-99-6604	K Station Alerting System				\$ 13,500	\$ 17,708		\$ 88,000		
10-99-6604	K Kitchen Remodel		\$ 83,117							
10-99-6604	K Install new Drops (4) for Exhaust System						\$ 52,000			
10-99-6604	K Power Washer	\$ 4,418								
10-99-6607	New Admin Bldg Move in Exps & Buildouts						\$ 10,000			
10-99-6607	ADM Const New Admin Building 87% share				\$ 2,000,000	\$ 2,900,000	\$ 1,500,000			
10-99-6607	ADM Architectural Services-Adm Bldg		\$ 79,424		\$ 154,703	\$ 300,000	\$ 31,137			
	Total Capital Expenditures	\$ 389,898	\$ 499,153	\$ 190,000	\$ 2,602,603	\$ 3,757,668	\$ 2,512,609	\$ 88,000	\$ 768,500	\$ 30,000
	Ending Balance	\$ 2,538,251	\$ 2,841,305	\$ (175,000)	\$ 1,416,553	\$ 1,266,171	\$ 865,602	\$ (88,000)	\$ 849,102	\$ 1,569,102

NOTES: * Summit Fire & EMS Authority Capital Expenditures

LAKE DILLON FIRE PROTECTION DISTRICT

2018 VOLUNTEER PENSION FUND BUDGET

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ACCT	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Budget 2018	Estimate 2018	Budget 2019
INCOME							
30-35-8000	STATE MATCHING FUNDS	\$ 81,974	\$ 81,974	\$ 81,787	\$ 81,974	\$ 81,974	\$ 81,974
30-35-8500	EARNINGS ON INVESTMENTS	\$ 253,290	\$ 253,290	\$ 194,394	\$ 572,222	\$ 350,000	\$ 210,000
0	TAX RECEIPTS	\$ 140,834					
30-85-5299	CONTRIBUTION FR GENERAL FUND		\$ 90,874	\$ 92,500	\$ 91,082	\$ 91,082	\$ 91,082
30-35-8500	INT/PENALTIES ON TAXES	\$ -	\$ -	\$ -		\$ -	\$ -
	TOTAL	\$ 476,098	\$ 426,138	\$ 368,681	\$ 745,278	\$ 523,058	\$ 383,056
EXPENDITURES							
30-85-5295	AUDIT	\$ 500	\$ 500	\$ 500			
0	COUNTY TREASURER'S FEES						
30-85-5295	ADMINISTRATION		\$ 600	\$ 1,000	\$ 9,771	\$ 1,000	\$ 11,000
30-85-5295	ALLOCATED EXPENSES	\$ -	\$ -	\$ -	\$ 1,102	\$ 30,000	\$ 1,500
30-85-5290	INVESTMENT EXPENSES				\$ 37,029	\$ 26,772	
30-85-5103	INSURANCE	\$ 2,126	\$ 2,130	\$ 2,130	\$ 2,300		\$ 0
30-85-5290	PENSION PAYMENTS	\$ 349,680	\$ 347,360	\$ 440,700	\$ 442,200	\$ 442,200	\$ 446,800
	TOTAL	\$ 352,306	\$ 350,590	\$ 444,330	\$ 490,102	\$ 475,500	\$ 459,100
	BEG. RESERVE BALANCE - Jan. 1	\$ 3,872,653	\$ 4,001,225	\$ 3,890,415	\$ 3,814,767	\$ 4,069,943	\$ 4,001,970
	PENSION RESERVE FUND BAL. December 31	\$ 4,001,225	\$ 3,890,415	\$ 3,814,767	\$ 4,069,943	\$ 4,117,499	\$ 3,925,926
<p>I hereby certify that this is a true and accurate copy of the Annual Budget for the Lake Dillon Fire Protection District Volunteer Pension Fund for the Fiscal Year 2019 as adopted by the Board of Directors at the meeting on November 20, 2018.</p>							
							
<p>Lori A. Miller, Treasurer – Pension Trustees Lake Dillon Fire Protection District</p>							

RECERTIFICATION OF VALUATION BY COUNTY ASSESSOR

NAME OF JURISDICTION: LAKE DILLON FIRE PROTECTION DISTRICT
 ENTITY NUMBER: 35

NEW ENTITY: YES NO

IN SUMMIT COUNTY, COLORADO ON NOVEMBER 22, 2018

USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATION (5.5% LIMIT) ONLY

IN ACCORDANCE WITH 39-5-121(2)(a) AND 39-5-128(1), C.R.S., AND NO LATER THAN DECEMBER 8, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2018:

PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$ 858,386,680
CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION±:	\$ 877,715,930
LESS TIF DISTRICT INCREMENT, IF ANY:	\$ 6,039,970
CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$ 871,675,960
NEW CONSTRUCTIONβ:	\$ 12,457,380
INCREASED PRODUCTION OF PRODUCING MINESψ:	\$ 0
ANNEXATIONS/INCLUSIONS:	\$ 332,840
PREVIOUSLY EXEMPT FEDERAL PROPERTYψ:	\$ 0
NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.)√:	\$ 0
TAXES COLLECTED LAST YEAR ON OMITTED PROPERTY AS OF AUGUST 1 (29-1-301(1)(a), C.R.S.):	\$ 0.00
TAXES ABATED AND REFUNDED AS OF AUGUST 1 (29-1-301(1)(a) C.R.S. AND 39-10-114(1)(a)(I)(B) C.R.S.):	\$ 5,801.28

- ± This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Article X, Section 20(8)(b), Colorado Constitution.
- β New Construction is defined as: Taxable real property structures and the personal property connected with the structure.
- ψ Jurisdiction must submit respective certifications (Forms DLG 52 & 52A) to the Division of Local Government in order for the values to be treated as growth in the limit calculation.
- √ Jurisdiction must apply (Form DLG 52B) to the Division of Local Government before the value can be treated as growth in the limit calculation.

USE FOR "TABOR" LOCAL GROWTH CALCULATIONS ONLY

IN ACCORDANCE WITH THE PROVISION OF ARTICLE X, SECTION 20, COLORADO CONSTITUTION, AND 39-5-121(2)(b), C.R.S., THE ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2018:

CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTYφ:	\$ 8,938,485,940
ADDITIONS TO TAXABLE REAL PROPERTY:	
CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTSξ:	\$ 134,866,940
ANNEXATIONS/INCLUSIONS:	\$ 3,678,740
INCREASED MINING PRODUCTIONπ:	\$ 0
PREVIOUSLY EXEMPT PROPERTY:	\$ 2,951,720
OIL OR GAS PRODUCTION FROM A NEW WELL:	\$ 0
TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.)	\$ 0
DELETIONS FROM TAXABLE REAL PROPERTY:	
DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	\$ 2,462,890
DISCONNECTIONS/EXCLUSIONS:	\$ 0
PREVIOUSLY TAXABLE PROPERTY:	\$ 634,980

- φ This includes the actual value of all taxable real property plus the actual value of religious, private school, and charitable real property.
- ξ Construction is defined as newly constructed taxable real property structures.
- π Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1), C.R.S., AND NO LATER THAN DECEMBER 15, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS: TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY:	\$
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NOTE: ALL LEVIES MUST BE CERTIFIED TO THE BOARD OF COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.

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Lake Dillon Fire Protection District
Jeff Berino or Budget Officer
PO Box 4428
Dillon, CO 80435

Ref: Budget Year 2018 Statutory Property Tax Revenue Limitation

According to records of the Division of Local Government, the tax entity listed below has waived the statutory property tax revenue limit, C.R.S. 29-1-301, et seq. (otherwise known as the "5.5%" limitation). The Division of Local Government will not calculate and enforce the "5.5%" limit for a tax entity that has a multiple-year waiver currently in effect for or expiring in 2018.

Tax Entity: Lake Dillon Fire Protection District (59041/1)
Waiver Type: ELECTION
Waiver Source: Referred Measure 5A
Waiver Date: November 6, 2001

DLG Waiver Ends Budget Year: Not applicable-continues until superceded

If any of the above information regarding the waiver of the statutory limitation is incorrect or has been superceded by a subsequent event (most commonly an election affecting an entity's general operating levy) please notify the Division of Local Government immediately.

The Division's duty under statute is to ensure a tax entity's compliance with the "5.5%" limit. Please understand that the Division's determination of a taxing entity's waiver of the "5.5%" limitation by election may not be above legal challenge. Also, any voter-approved revenue or mill levy limitation or otherwise imposed limitations, including TABOR limits and statutory mill levy caps, are neither calculated nor enforced by the Division of Local Government.

Sincerely,



Cynthia Thayer
Division of Local Government



**LAKE DILLON FIRE PROTECTION DISTRICT
A RESOLUTION TO ADOPT THE 2019 BUDGET
RESOLUTION # 2018-04**

ADOPTION OF BUDGET

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND, ADOPTING A BUDGET FOR THE PURPOSE AS SET FORTH BELOW, FOR THE LAKE DILLON FIRE PROTECTION DISTRICT , COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2019, AND ENDING ON THE LAST DAY OF DECEMBER 2019.

WHEREAS, the Board of Directors of the LAKE DILLON FIRE PROTECTION DISTRICT has appointed Jeffrey Berino as the designated budget officer to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, Jeffrey Berino has submitted a proposed budget to this governing body on or before October 15, 2018 for its consideration; and

WHEREAS, the Board of Directors of the Lake Dillon Fire Protection District has, to the best of its ability and based on the facts available, attempted to comply with the mandates of Amendment I; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on November 20, 2018, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, whatever increases 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.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE LAKE DILLON FIRE PROTECTION DISTRICT OF THE COUNTY OF SUMMIT, COLORADO:

Section 1. That estimated expenditures for each fund are as follows:

General Fund	\$10,711,780
Pension Fund	\$ 459,100

Section 2. That estimated revenues for each fund are as follows:

General Fund

From unappropriated reserves	\$ 3,907,800
From sources other than general property tax	\$ 564,300
From the general property tax levy	\$ 7,850,885

Total General Fund	\$12,322,985
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Pension Fund


From unappropriated reserves	\$4,001,970
From sources other than property tax	\$ 291,974
Contribution from General Fund	\$ 91,082

Total Pension Fund	\$4,385,026
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Section 3. That the budget as submitted, amended, and herein above summarized by fund, was approved and adopted as the budget of the LAKE DILLON FIRE PROTECTION DISTRICT by the Board of Directors for the year stated above on November 20, 2018.

Section 4. The budget as approved and adopted on November 20, 2018 was signed by the President of the Board of Directors and made a part of the public records of the LAKE DILLON FIRE PROTECTION DISTRICT.

ADOPTED, THIS 20TH DAY OF NOVEMBER, 2018.



Jim Cox, President

Attest:


Lori A. Miller, Treasurer

LAKE DILLON FIRE PROTECTION DISTRICT

**A RESOLUTION TO
APPROPRIATE SUMS OF MONEY
RESOLUTION # 2018-05**

APPROPRIATE SUMS OF MONEY

A RESOLUTION TO APPROPRIATE SUMS OF MONEY FOR THE PURPOSE AS SET FORTH BELOW FOR THE LAKE DILLON FIRE PROTECTION DISTRICT.

WHEREAS, the Board of Directors has made the provision therein for revenues in 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 revenues provided in the budget to and for the purposes described below, as more fully set forth in the budget, including any inter-fund transfers listed therein, so as not to impair the operations of the Lake Dillon Fire Protection District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE LAKE DILLON FIRE PROTECTION DISTRICT OF THE COUNTY OF SUMMIT, COLORADO:

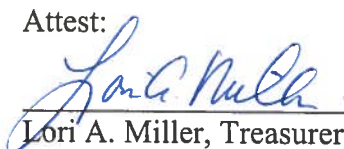
That the following sums are hereby appropriated from the revenue of each fund, to each fund, for the purpose stated and any money not expended by year end will carry over into the reserve for the respective fund.

General Fund	\$ 10,711,780
Pension Fund	\$ 459,100

ADOPTED, THIS 20TH DAY OF NOVEMBER 2018.



Jim Cox, President

Attest:


Lori A. Miller, Treasurer

**LAKE DILLON FIRE PROTECTION DISTRICT
A RESOLUTION TO SET MILL LEVIES
RESOLUTION 2018-06**

SET MILL LEVIES

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2019, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE LAKE DILLON FIRE PROTECTION DISTRICT, COLORADO FOR THE YEAR 2019.

WHEREAS, the Board of Directors of the Lake Dillon Fire Protection District has adopted the annual budget in accordance with the Local Government Budget Law on November 20, 2018 and;

WHEREAS, the amount of money necessary to balance the budget for general operating expenses is \$ 7,860,965, and;

WHEREAS, THE AMOUNT OF MONEY NECESSARY TO BALANCE THE BUDGET PURSUANT TO Sections 29-1-301 (1.2) and 29-1-302 (1.5) for capital expenditures -0- is and;

WHEREAS, the 2018 valuation for assessment for the Lake Dillon Fire Protection District as certified by the County Assessor is \$871,675,960

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

Section 1. That the purpose of meeting all general operating expenses of the Lake Dillon Fire Protection District during the 2019 budget year, there is hereby levied a tax of 9.007 MILLS upon each dollar of the total assessment of all taxable property within the district for the year 2019.

Section 2. That for the purpose of meeting all the Division of Local Government approved capital expenditures of the Lake Dillon Fire Protection District during the 2019 budget year, there is hereby levied a tax of -0- MILLS upon each dollar of the total valuation for assessment of all taxable property within the district for the year 2019.

Section 3. That the Secretary is hereby authorized and directed to immediately certify to the County Commissioners of Summit County, Colorado, the MILL levies for the Lake Dillon Fire Protection District as herein above determined and set.

ADOPTED THIS 20TH DAY OF NOVEMBER, 2018



Jim Cox, President



Lori A. Miller, Treasurer

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of SUMMIT COUNTY, Colorado.

On behalf of the LAKE DILLON FIRE PROTECTION DISTRICT,
(taxing entity)^A

the BOARD OF DIRECTORS,
(governing body)^B

of the LAKE DILLON FIRE PROTECTION DISTRICT,
(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 877,715,930 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: \$ 871,675,960 (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: 12/03/2018 for budget/fiscal year 2019.
(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	9.00 mills	\$ 7,845,084
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< > mills	\$ < >
SUBTOTAL FOR GENERAL OPERATING:	<input type="text"/> mills	<input type="text"/> \$
3. General Obligation Bonds and Interest ^J	_____ mills	\$ _____
4. Contractual Obligations ^K	_____ mills	\$ _____
5. Capital Expenditures ^L	_____ mills	\$ _____
6. Refunds/Abatements ^M	.007 mills	\$ 5,801
7. Other ^N (specify): _____	_____ mills	\$ _____
_____	_____ mills	\$ _____
TOTAL: <small>[Sum of General Operating Subtotal and Lines 3 to 7]</small>	<input type="text"/> 9.007 mills	<input type="text"/> \$ 7,850,885

Contact person: JEFFREY A. BERINO Daytime phone: (970) 262-5100

Signed:  Title: FIRE 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).