



LAKE DILLON FIRE PROTECTION DISTRICT

Board of Directors

Jim Cox – President
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Lori Miller – Treasurer
Jen Barchers – Director
Jim Lee - Director

Chief Jeff Berino – Budget Officer
Finance Manager – Mary Hartley

2018 ANNUAL BUDGET

Date Submitted: November 21, 2017
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Adoption Date: December 12, 2017

LAKE DILLON FIRE PROTECTION DISTRICT

2018 ANNUAL BUDGET

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Lake Dillon Fire-Rescue

(970) 262-5100

PO Box 4428

Dillon, CO 80435

2018 ANNUAL BUDGET MESSAGE

Station 2

Frisco
301 8th Avenue
fax: (970) 262-5250

Station 8

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

Station 10

Silverthorne
401 Blue River Parkway
fax: (970) 262-5150

Station 11

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

To: Board of Directors, Property Owners and Residents

The following summarizes the **2018 Annual Budget** for the Lake Dillon Fire Protection District (LDFPD). As property owners and residents in the Lake Dillon Fire Protection District, the Board of Directors and staff value your input because we are accountable to you as our stakeholders. Your review and comments are welcome in advance of and as part of the Public Hearing scheduled for November 21, 2017 prior to adoption on December 12, 2017.

The **2018 Annual Budget** utilizes the accrual method of accounting. The services provided within the scope of the budget for each of the three funds include: **General Fund Budget** which includes: structural and wildland fire suppression operations; emergency medical services; community risk division; personnel staffing/training/support; hazardous-materials response; apparatus and fleet services; facility/station maintenance; 911 dispatch and communications services; district administration; volunteer pension fund; information technology support services; **Capital Expenditure Fund**; and **Snake River Fleet Services Fund**.

The following are the significant priorities addressed within the 2018 Annual Budget:

- 1. LDFPD entered into an Intergovernmental Agreement** establishing the Summit Fire & Emergency Medical Services Authority with Copper Mountain Consolidated Metropolitan District effective January 1, 2018. This Authority will provide fire suppression, fire protection, public education, rescue, extrication, hazardous materials, and emergency medical services for the health, safety and welfare of their respective citizens. All expenditures related to the Authority's function will transfer to the Authority including all employees and benefit expenditures. LDFPD will contribute \$7,575,000 as shown on the 2018 General Fund Budget as Contribution to Authority.
- 2. Human Resources, Compensation and Benefits.** The 2018 General Fund Budget no longer includes any expenditures for human resources, compensation and benefits because all of these are transferred to the Summit Fire & Emergency Medical Services Authority effective January 1, 2018.
- 3. General Administrative Expenditures.** LDFPD will continue to be the District taxing authority and will maintain the treasurer fees and tax incremental funding (TIF) expenses as well as directors, insurance, audit and election expenses.
- 4. Capital Expenditures.** The capital expenditures for 2018 will be approximately \$2,602,603 which is up from the estimated \$824,508 expenses for 2017. Some of the major capital expenditures in 2018 include: \$2,000,000 towards a new Administration Building, \$154,703 for Architectural Services on the new Administration Building, \$230,000 for a Type III WUI Engine, \$35,000 for a staff vehicle replacement, and \$75,000 for cardiac resuscitation medical devices. A transfer of \$1,000,000 will be made from the 2018 General Fund into the Capital Expenditure Fund. An estimated \$2,591,352 will be carried over to 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 2018 of \$3,759,546 would provide for an estimated 5.7 months (or up to 48% of the year) in reserves based on the scheduled expenditures and contribution to the Summit Fire & Emergency Medical Services Authority budgeted in 2018.

General Fund Income for 2018 reflects a .9% increase when compared to the 2017 Budgeted income, excluding the beginning balance and any fees collected by Summit Fire & EMS Authority. General Fund Operating Expenditures reflect a .8% increase. For 2018, the combined expense for the General Fund and Capital Expenditure Fund budget reflects a -1.5% decrease over 2017 budgeted expenses. General Fund estimated revenues generated in 2018 in the amount of \$8,267,917 will exceed what is budgeted as expenditures for general operating expenses, \$8,118,794 by \$149,123.

Taxable Incremental Funding (TIF) which is in place in a portion of Silverthorne and all of the Town of Dillon reduced the taxable assessed valuation of the District by \$3,672,860. This resulted in a \$33,056 decrease in revenue for the District.

The General Fund is contributing \$91,082 in 2018 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 2018.

COMPLIANCE WITH 5.5% AND TABOR LIMITATIONS

The maximum property tax revenue and mill levy limit permitted for the 2018 General Fund are calculated to be \$7,728,003 based upon Lake Dillon Fire Protection District mill levy of 9.0 mills (\$9.00 per \$1,000 of assessed value). The abatement mill levy of .003 mills is exempt from limitation and will result in collecting an additional \$2,521. The approval of a ballot question in 2012 resulted in the LDFPD 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 **2018 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
2018 ANNUAL BUDGET SUMMARY

<u>BEG. FUND RESERVE BALANCES</u>	<u>2017 BUDGET</u>	<u>2017 ESTIMATE</u>	<u>% '17 Est./'17</u>	<u>2018 BUDGET</u>	<u>% '18/'17 Bdgt</u>
General Fund Beg. Reserve Balance	\$ 4,576,599	\$ 4,576,599	0.0%	\$ 4,399,786	-3.9%
Capital Reserve Beg. Balance	\$ 2,538,251	\$ 2,538,251	0.0%	\$ 2,591,352	2.1%
TOTAL BEG. FUND RESERVE BAL.	\$ 7,114,850	\$ 7,114,850	0.0%	\$ 6,991,138	-1.7%
INCOME					
TAX RECEIPTS - GENERAL FUND	\$ 7,172,522	\$ 7,191,096	0.3%	\$ 7,728,002	7.7%
SPECIFIC OWNERSHIP TAX	\$ 330,000	\$ 360,000	9.1%	\$ 330,000	0.0%
INTEREST INCOME	\$ 60,000	\$ 85,000	41.7%	\$ 70,000	16.7%
INSPECTION FEES - FIRE PREVENTION	\$ 100,000	\$ 300,000	200.0%	\$ -	-100.0%
INSPECTION FEES - MITIGATION	\$ 5,000	\$ 20,000	300.0%	\$ -	-100.0%
FLEET SERVICES REIMBURSE	\$ 162,447	\$ 162,447	0.0%	\$ -	-100.0%
INTEREST ON TAXES - GENERAL	\$ 7,000	\$ 7,000	0.0%	\$ 7,000	0.0%
GRANTS - FIREFIGHTING	\$ -	\$ 10,625	0.0%	\$ 37,500	0.0%
SC AMBULANCE-Strn 8	\$ 15,500	\$ 15,500	0.0%	\$ 14,160	-8.6%
SC AMBULANCE-IGA CROSS STAFFING	\$ 125,000	\$ 139,000	0.0%	\$ -	-100.0%
RENT INCOME	\$ 54,535	\$ 54,535	0.0%	\$ 54,855	0.6%
MISC. INCOME	\$ 4,180	\$ 15,000	258.9%	\$ 4,400	5.3%
EMPLOYEE ASSISTANCE FUND	\$ 2,000	\$ 1,810	0.0%	\$ 2,000	0.0%
OUT OF DISTRICT RESPONSE	\$ 10,000	\$ 9,500	-5.0%	\$ -	-100.0%
STATE/FEDERAL WILDLAND	\$ -	\$ 180,000	0.0%	\$ -	0.0%
LOWER BLUE FPD	\$ 20,000	\$ 20,000	0.0%	\$ 20,000	0.0%
CONTRACT SFA-HCTC	\$ 122,790	\$ 122,790	0.0%	\$ -	-100.0%
TOTAL INCOME	\$ 8,190,975	\$ 8,694,303	6.1%	\$ 8,267,917	0.9%
EXPENDITURES					
TRANSFER TO AUTHORITY	\$ -	\$ -	0.0%	\$ 7,575,000	0.0%
OPERATIONS:	\$ 5,708,744	\$ 5,736,667	0.5%	\$ -	-100.0%
- FIREFIGHTING	\$ 4,800,116	\$ 4,784,815	-0.3%	\$ -	-100.0%
- FIRE CORPS	\$ 2,166	\$ 1,616	-25.4%	\$ -	-100.0%
- FLEET SERVICES	\$ 162,447	\$ 162,448	0.0%	\$ -	-100.0%
- APPARATUS	\$ 185,632	\$ 173,212	-6.7%	\$ -	-100.0%
- MEDICAL	\$ 11,000	\$ 11,000	0.0%	\$ -	-100.0%
- COMMUNICATIONS	\$ 135,654	\$ 136,993	1.0%	\$ -	-100.0%
- TRAINING	\$ 149,764	\$ 150,208	0.3%	\$ -	-100.0%
- WILDLAND	\$ -	\$ 54,410	0.0%	\$ -	0.0%
- SUMMIT FIRE AUTHORITY	\$ 261,965	\$ 261,965	0.0%	\$ -	-100.0%
FIRE PREVENTION	\$ 559,141	\$ 541,777	-3.1%	\$ -	-100.0%
SUPPORT SERVICES	\$ 447,611	\$ 446,892	-0.2%	\$ -	-100.0%
STATIONS & GROUNDS	\$ 161,602	\$ 147,131	-9.0%	\$ -	-100.0%
- FRISCO STATION 2	\$ 36,002	\$ 28,074	-22.0%	\$ -	-100.0%
- DILLON STATION 8	\$ 35,770	\$ 32,021	-10.5%	\$ -	-100.0%
- SILVERTHORNE STATION 10 - ADMIN	\$ 14,450	\$ 13,850	-4.2%	\$ -	-100.0%
- KEYSTONE STATION 11	\$ 41,460	\$ 41,640	0.4%	\$ -	-100.0%
- SUMMIT COVE STATION 12	\$ 18,570	\$ 17,860	-3.8%	\$ -	-100.0%
- WILDERNEST FACILITY	\$ 15,350	\$ 13,686	-10.8%	\$ -	-100.0%
ADMINISTRATION	\$ 1,076,983	\$ 1,028,182	-4.5%	\$ 460,047	-57.3%
SPECIAL ITEMS	\$ 96,382	\$ 92,857	0	\$ 92,582	-3.9%
TOTAL OPERATING Expense	\$ 8,050,463	\$ 7,993,506	-0.7%	\$ 8,127,629	1.0%
TOTAL CAPITAL Expense	\$ 2,449,800	\$ 824,508	-66.3%	\$ 2,602,603	6.2%
TOTAL COMBINED EXPENSE	\$ 10,500,263	\$ 8,818,014	-16.0%	\$ 10,730,232	2.2%
GEN. FUND OPER. RESERVE DEC. 31	\$ 3,297,065	\$ 3,760,493	14.1%	\$ 2,708,172	-17.9%
Capital Reserve Bal. Dec. 31	\$ 871,411	\$ 2,591,352	197.4%	\$ 1,166,601	33.9%
TABOR 3% Emergency Reserve	\$ 227,086	\$ 229,293	1.0%	\$ 244,050	7.5%
Benefits Payable Resv.	\$ 410,000	\$ 410,000	0.0%	\$ 410,000	0.0%
RESERVE TOTALS	\$ 4,805,562	\$ 6,991,138	45.5%	\$ 4,528,823	-5.8%
Reserve % of Total Expenditures	46%	79%		42%	

<u>2018 SUMMARY</u>	<u>BEG. RESERVE</u>	<u>BEG. CAPITAL RES.</u>	<u>REVENUE</u>	<u>EXPENDITURES</u>	<u>ENDING RES.</u>
LDFPD GENERAL FUND	\$ 4,399,786	\$ 2,591,352	\$ 8,267,917	\$ 10,730,232	\$ 4,528,823
Snake RiverFleet Svs. Fund	\$ 15,175	\$ -	\$ 346,528	\$ 346,528	\$ 15,175
ASSESSED VALUATION	Date Certified	2017	Date Certified	2018	% Change
Lake Dillon FPD	11.23.16	\$796,946,940	8.24.17	\$858,386,680	7.7%

LAKE DILLON FIRE PROTECTION DISTRICT

2018 General Fund Annual Budget

	ACTUAL 2015	ACTUAL 2016	LDFR BUDGET 2017	OCTOBER YTD LDFR 2017	ESTIMATE YTD LDFR 2017	LDFR BUDGET 2018	Authority LDFR BUDGET 2018	Authority COPPER BUDGET 2018	AUTHORITY BUDGET 2018	
INCOME										
	Beginning Balance-General	4,385,664	4,537,664	4,576,599	4,576,599	4,576,599	4,399,786			
	Capital Reserves	1,788,489	2,123,482	2,538,251	2,538,251	2,538,251	2,591,352			
	Total Beg. Reserve Bal.	6,174,153	6,661,145	7,114,850	7,114,850	7,114,850	6,991,138			
10-31-1000	Tax Receipts - General	6,564,047	7,110,615	7,172,522	7,169,658	7,191,096	7,728,002			
	Contribution to Authority-LDFPD							7,575,000	7,575,000	
	Contribution to Authority-CMCMMD							1,903,222	1,903,222	
10-31-2000	Specific Ownership Tax	351,426	371,784	330,000	313,775	360,000	330,000			
10-35-1000	Interest Income - General	66,403	81,997	60,000	78,441	85,000	70,000		10,000	
10-32-1000	Inspection Fees - FPD	151,974	179,853	100,000	281,806	300,000	0		110,000	
10-32-2000	Inspection Fees - Mitigation	13,350	14,300	5,000	19,050	20,000	0		5,000	
10-34-1000	Fleet Services Reimburse	155,463	159,608	162,447	137,254	162,447	0		172,393	
10-31-3000	Interest on Tax - General	7,472	8,087	7,000	6,326	7,000	7,000			
10-31-2000	Grants - Firefighting	29,110	9,068	0	8,625	10,625	37,500			
10-33-2000	SC Ambulance-Stn 8	9,852	45,330	15,500	13,785	15,500	14,160			
10-34-2000	SC Ambulance-IGA	10,500	139,410	125,000	104,801	139,000	0		144,000	
10-34-3000	Rent Income	124,660	56,265	54,535	43,692	54,535	54,855			
10-35-2000	Misc. Income	8,182	17,389	4,180	13,226	15,000	4,400			
10-35-9000	Employee Asst Fund Cont	3,605	2,650	2,000	1,810	1,810	2,000			
10-36-1000	Out of District	18,177	6,426	10,000	9,206	9,500	0		10,000	
10-35-3000	State/Federal Wildland	185,525	216,761	0	117,960	180,000	0			
10-35-4000	Contract - Lower Blue FPD	20,000	20,000	20,000	20,000	20,000	20,000			
10-34-4000	Contract SFA-HCTC	115,361	119,003	122,790	92,393	122,790	0		126,279	
	Total Income	7,838,200	8,558,545	8,190,975	8,431,808	8,694,303	8,267,917	7,575,000	1,903,222	10,055,894
	Lake Dillon Assessed Value		788,755,300	796,946,940			858,386,680			
	General Fund Mill Levy		9.026	9.023			9.003			

LAKE DILLON FIRE PROTECTION DISTRICT

2018 General Fund Annual Budget

		ACTUAL 2015	ACTUAL 2016	LDFR BUDGET 2017	OCTOBER YTD LDFR 2017	ESTIMATE YTD LDFR 2017	LDFR BUDGET 2018	Authority LDFR BUDGET 2018	Authority COPPER BUDGET 2018	AUTHORITY BUDGET 2018
EXPENDITURES										
TRANSFER TO AUTHORITY							7,575,000			
TOTAL		8,333,962					7,575,000			
OPERATIONS DIVISION										
FIREFIGHTING										
10-40-5001	Salaries	2,732,380	2,978,976	3,063,205	2,604,666	3,125,600		3,129,169	891,117	4,020,286
10-40-5050	Medicare	42,996	47,290	47,239	40,805	48,966		48,325	15,037	63,362
10-40-5060	Pension	229,498	247,460	260,628	211,422	253,707		265,951	77,364	343,315
10-40-5065	FPPA D&D	69,065	75,640	84,704	67,165	80,598		83,065	26,110	109,176
10-40-5085	Uniforms	49,007	24,671	24,500	12,937	24,000		32,500	11,000	43,500
10-40-5070	Health/Life Insurance (CHP)	591,998	653,760	671,345	556,688	668,025		698,415	180,194	878,608
10-40-5075	Disability/Life Ins (STD)	11,568	15,272	15,296	12,573	15,088		15,222	5,880	21,102
10-40-5080	Work Comp/Heart Circ Benefit	82,831	92,625	101,171	96,729	96,729		102,094	30,128	132,222
10-40-5010	Routine Overtime	168,797	179,500	212,643	120,073	150,000		181,164	79,034	260,198
10-40-5011	Overtime	152,599	188,315	220,000	157,260	220,000		175,000	50,000	225,000
10-40-5020	Current Leave Benefits	16,221	26,968	30,352	15,441	30,352		34,189	6,648	40,837
10-40-5107	Supplies	11,210	13,007	13,000	5,952	13,000		13,000	2,600	15,600
10-40-5108	Equipment Repair	11,584	11,719	11,800	10,646	11,800		11,800	2,000	13,800
10-40-5109	Dues & Subscriptions	626	969	515	255	515		515	200	715
10-40-5116	Physicals/Drug Tests	11,946	11,166	13,718	11,005	13,718		10,852	2,720	13,572
10-40-5117	PPE	18,944	29,155	30,000	23,524	30,000		30,000	8,000	38,000
10-40-5801	Storeroom	4,064	10,040	-	2,880	2,718		0	0	0
TOTAL		4,205,334	4,606,533	4,800,116	3,950,020	4,784,815	0	4,831,262	1,388,032	6,219,294
FIRE CORPS										
10-41-5085	Uniforms	510	19	700	87	250		1,000		1,000
10-41-5080	Work Comp	166	167	166	166	166		207		207
10-41-5116	Physicals/Drug Tests		0	100	0	0		100		100
10-41-5107	Volunteer Benefits	1,072	941	1,200	0	1,200		1,200		1,200
TOTAL		1,747	1,127	2,166	253	1,616	0	2,507	0	2,507
FLEET SERVICES										
10-42-5001	Salaries	133,971	140,274	146,587	122,380	146,587		152,082		152,082
10-42-5050	Medicare	1,910	2,010	2,126	1,731	2,126		2,205		2,205
10-42-5060	Pension	10,718	11,222	11,727	9,694	11,727		12,167		12,167
10-42-5020	Current Leave Benefits	1,193	1,901	2,008	0	2,008		2,340		2,340
TOTAL		147,792	155,408	162,447	133,804	162,448	0	168,793	0	168,793
APPARATUS										
10-43-5118	Vehicle Repair	144,947	150,012	135,632	106,186	135,632		139,868	56,232	196,100
10-43-5119	Fuel	31,719	29,295	50,000	29,065	37,580		45,000	10,000	55,000
TOTAL		176,666	179,307	185,632	135,251	173,212	0	184,868	66,232	251,100

LAKE DILLON FIRE PROTECTION DISTRICT

2018 General Fund Annual Budget

		ACTUAL 2015	ACTUAL 2016	LDFR BUDGET 2017	OCTOBER YTD LDFR 2017	ESTIMATE YTD LDFR 2017	LDFR BUDGET 2018	Authority LDFR BUDGET 2018	Authority COPPER BUDGET 2018	AUTHORITY BUDGET 2018
OPERATIONS DIVISION										
MEDICAL										
10-44-5107	Supplies	6,091	8,840	9,000	6,628	9,000		9,000	2,000	11,000
10-44-5108	Equipment Repair	0	836	2,000	26	2,000		2,000	500	2,500
	TOTAL	6,091	9,676	11,000	6,654	11,000	0	11,000	2,500	13,500
COMMUNICATIONS										
10-45-5107	Supplies	12,700	13,186	13,750	11,179	13,750		10,700	2,140	12,840
10-45-5108	Equipment Repair	2,997	4,724	4,500	2,847	4,500		4,500	900	5,400
10-45-5110	Telephone	12,240	13,442	11,730	8,150	12,162		15,860	8,200	24,060
10-45-5120	Comm Center Assess	84,272	87,172	105,674	106,581	106,581		99,000	13,924	112,924
	TOTAL	112,209	118,524	135,654	128,757	136,993	0	130,060	25,164	155,224
TRAINING										
10-46-5001	Salaries	82,968	87,084	89,607	74,672	89,607		92,638		92,638
10-46-5050	Medicare	1,140	1,198	1,299	1,026	1,232		1,343		1,343
10-46-5060	Pension	6,637	6,877	6,929	5,774	6,929		7,171		7,171
10-46-5065	FPPA D & D	2,157	2,235	2,252	1,949	2,338		2,420		2,420
10-46-5085	Uniforms	781	0	0	0	0		0		0
10-46-5070	Health/Life Insurance	17,845	18,665	19,407	16,410	19,407		19,607		19,607
10-46-5075	Disability/Life	315	406	406	338	406		418		418
10-46-5080	Work Comp/Heart Circ Benefit	1,870	2,430	2,865	2,690	2,690		2,655		2,655
10-46-5020	Current Leave Benefits	0	0	0	0	0		0		0
10-46-5107	Supplies	233	296	600	236	600		600	200	800
10-46-5111	Conferences and Education	16,039	27,830	26,000	25,952	27,000		27,900	10,880	38,780
10-46-5116	Physicals/Drug Test	450	0	400	0	0		0		0
	TOTAL	130,436	147,020	149,764	129,048	150,208	0	154,752	11,080	165,832
WILDLAND										
10-47-5001	Salaries	613	211	0	3,362	3,362		0		0
10-47-5050	Medicare	975	1,149	0	693	693		0		0
10-47-5011	Overtime	64,973	80,368	0	45,289	45,289		0		0
10-47-5114	Miscellaneous	14,491	1,939	0	5,066	5,066		0		0
	TOTAL	81,051	83,668	0	54,410	54,410	0	0	0	0
SUMMIT FIRE AUTHORITY										
10-48-5120	SFA HazMat Assessment	15,304	15,107	15,134	76,842	15,134		15,175	1,288	16,463
10-48-5121	SFA Adm/Tmg Assessment	228,270	235,479	246,831	185,123	246,831		258,983	23,265	282,248
	TOTAL	243,574	250,586	261,965	261,965	261,965	0	274,158	24,553	298,711

LAKE DILLON FIRE PROTECTION DISTRICT

2018 General Fund Annual Budget

		ACTUAL 2015	ACTUAL 2016	LDFR BUDGET 2017	OCTOBER YTD LDFR 2017	ESTIMATE YTD LDFR 2017	LDFR BUDGET 2018	Authority LDFR BUDGET 2018	Authority COPPER BUDGET 2018	AUTHORITY BUDGET 2018
FIRE PREVENTION DIVISION										
10-50-5001	Salaries	364,944	379,560	390,489	312,315	374,778		324,033	79,567	403,601
10-50-5050	Medicare	5,083	5,258	5,662	4,274	5,129		4,698	1,154	5,852
10-50-5060	Pension	29,409	30,365	31,239	24,465	29,358		25,923	6,365	32,288
10-50-5065	FPPA D&D	2,101	2,197	2,349	1,977	2,372		4,142	0	4,142
10-50-5085	Uniforms	1,781	1,972	2,370	1,105	2,000		2,720	650	3,370
10-50-5070	Health/Life Insurance	57,713	59,643	65,708	56,539	67,847		63,970	8,929	72,900
10-50-5075	Disability/Life Ins	2,232	2,657	2,626	1,961	2,353		2,668	420	3,088
10-50-5080	Work Comp/Heart Circ Benefit	5,987	6,000	6,474	5,924	6,000		7,615	2,479	10,094
10-50-5020	Current Leave Benefits	2,959	2,418	31,363	0	31,363		4,139		4,139
10-50-5107	Supplies	2,476	2,641	4,000	2,006	4,000		4,000	300	4,300
10-50-5109	Dues & Subscriptions	2,406	2,592	2,815	2,739	2,815		2,815	1,750	4,565
10-50-5111	Conferences & Education	7,227	7,401	7,500	6,756	7,500		7,500	2,200	9,700
10-50-5113	Public Education	5,264	5,441	5,500	2,072	5,500		5,500	500	6,000
10-50-5116	Physical/Drug Tests	0	0	450	165	165		480	0	480
10-50-5122	Fire Investigation Expenses	437	678	597	161	597		596	0	596
	Total	492,427	508,822	559,141	422,459	541,777	0	460,801	104,315	565,116
SUPPORT SERVICES DIVISION										
10-60-5001	Salaries	242,716	247,562	253,249	211,838	254,206		257,383		257,383
10-60-5020	Medicare	3,384	3,440	3,672	2,930	3,516		3,732		3,732
10-60-5060	Pension	19,391	19,302	20,260	16,539	19,847		20,591		20,591
10-60-5085	Uniforms	461	395	740	112	600		740		740
10-60-5070	Health/Life Insurance	36,707	36,466	39,946	34,163	40,996		40,359		40,359
10-60-5075	Disability/Life Ins	1,584	1,702	1,768	1,507	1,809		1,907		1,907
10-60-5080	Work Comp/Heart Circ Benefit	3,889	3,448	3,918	3,294	3,294		100		100
10-60-5020	Current Leave Benefits	2,446	3,501	3,216	0	2,600		3,249		3,249
10-60-5204	IT Consulting Services	9,841	1,350	6,319	499	5,500		5,500	800	6,300
10-60-5107	Station Supplies	11,457	13,265	11,950	7,744	11,950		11,950	2,500	14,450
10-60-5108	Equipment Repair	46,285	53,442	71,228	56,601	71,228		76,795	14,167	90,962
10-60-5109	Dues & Subscriptions	475	243	999	733	999		1,000	0	1,000
10-60-5110	Telephone	21,426	19,231	24,727	18,392	24,727		29,380	840	30,220
10-60-5111	Conferences & Education	4,572	2,728	5,620	4,924	5,620		3,650	0	3,650
	TOTAL	404,635	406,076	447,611	359,277	446,892	0	456,336	18,307	474,643

LAKE DILLON FIRE PROTECTION DISTRICT

2018 General Fund Annual Budget

		ACTUAL 2015	ACTUAL 2016	LDFR BUDGET 2017	OCTOBER YTD LDFR 2017	ESTIMATE YTD LDFR 2017	LDFR BUDGET 2018	Authority LDFR BUDGET 2018	Authority COPPER BUDGET 2018	AUTHORITY BUDGET 2018
STATION & GROUNDS										
FRISCO STATION 2										
10-71-5124	Building Maintenance	9,224	12,921	16,200	7,750	10,402		10,000		10,000
10-71-5126	Snow Removal	2,433	2,001	4,500	1,333	4,500		4,500		4,500
10-71-5128	Gas & Electric	11,036	9,820	13,600	7,290	11,500		12,000		12,000
10-71-5129	Cable/Dish	369	489	480	449	480		647		647
10-71-5130	Trash Removal	836	1,008	1,102	901	1,072		1,102		1,102
10-71-5131	Alarm Monitoring	120	120	120	120	120		120		120
	TOTAL	24,885	26,359	36,002	17,843	28,074	0	28,369	0	28,369
DILLON STATION 8										
10-72-5124	Building Maintenance	10,254	23,404	14,250	7,584	10,313		21,150		21,150
10-72-5126	Snow Removal	2,700	2,800	3,000	3,000	3,000		3,000		3,000
10-72-5127	Water & Sewer	4,827	4,721	4,800	3,635	4,800		4,800		4,800
10-72-5128	Gas & Electric	10,860	10,246	12,000	7,927	12,000		12,000		12,000
10-72-5129	Cable/Dish	524	675	700	600	840		840		840
10-72-5130	Trash Removal	863	911	900	791	948		1,000		1,000
10-72-5131	Alarm Monitoring	120	120	120	120	120		120		120
	Total	31,310	42,877	35,770	23,656	32,021	0	42,910	0	42,910
SILVERTHORNE STN. 10										
10-73-5124	Building Maintenance	4,572	4,797	3,500	2,987	3,000		3,500		3,500
10-73-5126	Snow Removal	2,100	2,233	2,500	2,500	2,400		2,500		2,500
10-73-5127	Water & Sewer	963	988	950	774	950		950		950
10-73-5128	Gas & Electric	6,743	7,218	7,000	5,085	7,000		7,300		7,300
10-73-5130	Trash Removal	416	502	500	448	500		550		550
10-73-5112	Other Exps	0	0	0	11,794	0		0		0
	TOTAL	15,268	15,738	14,450	11,794	13,850	0	14,800	0	14,800

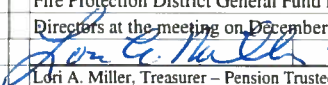
LAKE DILLON FIRE PROTECTION DISTRICT

2018 General Fund Annual Budget

		ACTUAL 2015	ACTUAL 2016	LDFR BUDGET 2017	OCTOBER YTD LDFR 2017	ESTIMATE YTD LDFR 2017	LDFR BUDGET 2018	Authority LDFR BUDGET 2018	Authority COPPER BUDGET 2018	AUTHORITY BUDGET 2018
STATION & GROUNDS										
KEYSTONE STATION 11										
10-74-5124	Building Maintenance	8,925	19,019	11,950	13,054	13,500		25,900		25,900
10-74-5126	Snow Removal	2,944	3,036	3,500	3,220	3,500		3,500		3,500
10-74-5127	Water & Sewer	3,764	3,764	5,000	3,410	5,000		5,150		5,150
10-74-5128	Gas & Electric	15,816	15,065	19,000	11,031	17,000		17,500		17,500
10-74-5129	Cable/Dish	604	776	700	959	1,150		1,308		1,308
10-74-5130	Trash Removal	1,021	1,290	1,200	1,153	1,380		1,400		1,400
10-74-5131	Alarm Monitoring	110	110	110	110	110		110		110
	TOTAL	34,494	43,060	41,460	32,937	41,640	0	54,868	0	54,868
SUMMIT COVE STN. 12										
10-75-5124	Building Maintenance	615	4,167	13,100	1,629	11,810		8,485		8,485
10-75-5127	Water & Sewer	337	338	350	299	430		450		450
10-75-5128	Gas & Electric	2,143	5,062	5,000	4,140	5,500		5,700		5,700
10-75-5131	Alarm Monitoring	120	120	120	120	120		120		120
	TOTAL	3,215	9,687	18,570	6,188	17,860	0	14,755	0	14,755
WILDERNEST FACILITY										
10-76-5124	Building Maintenance	160	1,673	10,200	3,983	10,036		7,900		7,900
10-76-5127	Water & Sewer	485	598	650	432	650		650		650
10-76-5128	Gas & Electric	3,011	3,141	4,500	2,318	3,000		4,000		4,000
	TOTAL	3,656	5,413	15,350	6,733	13,686	0	12,550	0	12,550
COPPER MTN-STATION 1										
10-77-5124	Building Maintenance								20,300	20,300
10-77-5126	Snow Removal							3,000		3,000
10-77-5127	Water & Sewer							0		0
10-77-5128	Gas & Electric							32,500		32,500
10-77-5129	Cable/Dish							0		0
10-77-5130	Trash Removal							1,000		1,000
10-77-5131	Alarm Monitoring									0
	TOTAL	0	0	0	0	0	0	0	56,800	56,800

LAKE DILLON FIRE PROTECTION DISTRICT

2018 General Fund Annual Budget

		ACTUAL 2015	ACTUAL 2016	LDFR BUDGET 2017	OCTOBER YTD LDFR 2017	ESTIMATE YTD LDFR 2017	LDFR BUDGET 2018	Authority LDFR BUDGET 2018	Authority COPPER BUDGET 2018	AUTHORITY BUDGET 2018
ADMINISTRATION										
GENERAL										
10-80-5001	Salaries	430,021	370,276	401,648	312,272	374,726		417,561	116,576	534,137
10-80-5050	Medicare	6,770	5,478	5,824	4,436	5,824		6,055	1,690	7,745
10-80-5060	Pension	33,413	29,515	31,918	24,856	29,827		33,085	9,326	42,411
10-80-5085	Uniforms	846	906	920	333	920		1,280	800	2,080
10-80-5070	Health/Life Insurance	57,402	50,690	53,178	45,714	53,178		55,873	8,929	64,802
10-80-5075	Disability/Life Ins	2,556	2,802	2,681	2,235	2,681		3,094	3,568	6,662
10-80-5080	Work Comp/Heart Circ Benefit	5,129	8,383	5,918	3,731	3,731		5,878	3,632	9,510
10-80-5020	Current Leave Benefits	87,549	9,371	5,000	0	5,000		6,007		6,007
10-80-5101	Director/Chief Expense	20,911	18,558	22,570	12,203	22,570	8,540	22,561	1,300	23,861
10-80-5102	Treasurer Fees	328,576	355,935	358,976	358,799	358,976	386,750		0	0
10-80-5103	General Insurance	43,114	43,656	47,088	39,640	39,640	5,117	46,671	35,488	82,159
10-80-5114	Misc Staff Benefits	1,520	5,487	5,490	2,753	5,490		5,602	3,260	8,862
10-80-5104	Legal	11,464	1,131	25,000	13,795	25,000	10,000	20,000	2,000	22,000
10-80-5105	Audit	11,150	17,100	13,500	13,525	13,525	14,000	0	0	0
10-80-5115	Payroll Service Contract	8,864	1,402	0	0	0		0	0	0
10-80-5106	Elections	0	58	0	0	0	2,500	0	0	0
10-80-5107	Supplies	10,724	11,617	14,621	9,325	12,000		19,515	4,320	23,835
10-80-5109	Dues & Subscriptions	9,453	10,549	12,540	10,258	12,309		13,040	1,800	14,840
10-80-5111	Conferences & Education	6,677	7,782	9,000	5,507	9,000		7,000	2,500	9,500
10-80-5211	Scholarship Allowance	12,270	24,049	24,000	21,355	24,000		27,000	5,400	32,400
10-80-5112	Other (Admin Only)	1,400	3,500	0	0	0		10,000	0	10,000
10-80-5154	TIF-Silverthorne/Dillon	6,057	12,611	16,165	16,054	16,165	33,140		0	0
10-80-5270	Accreditation Expenses	0	11,272	18,095	7,177	10,769		28,240	5,650	33,890
10-80-5123	HR Expenses	1,822	1,795	2,850	1,612	2,850		3,750	0	3,750
	Total	1,097,688	1,004,125	1,076,983	905,580	1,028,182	460,047	732,211	206,239	938,450
Special Items										
10-85-5280	Employee Asst Fund Exp	3,794	4,158	1,500	1,775	1,775	1,500			0
10-85-5295	Pension Expenses	0	0	3,800	0	0				0
10-85-5299	Pension Fund Contribution	0	92,500	91,082	91,082	91,082	91,082			0
	Total	3,794	96,658	96,382	92,857	92,857	92,582	0	0	0
TOTAL CAPITAL EXPENDITURES		961,999	389,898	2,449,800	364,566	824,508	2,602,603			0
TOTAL OPERATING EXPENDITURES		7,216,274	7,710,664	8,050,463	6,679,486	7,993,506	8,127,629	7,575,000	1,903,222	9,478,222
TOTAL EXPENDITURES		8,178,273	8,100,562	10,500,263	7,044,052	8,818,014	10,730,232	7,575,000	1,903,222	9,478,222
TOTAL 2017 OPTG REV - 2017 OPTG EXPENSES				\$140,512	\$1,752,323	\$700,797	\$140,288	\$0	\$0	\$577,672
% CHANGE: '18 Budget vs. '17 Estimated										
'18 Budget vs. '17 Budget										
TRANSFER TO CAPITAL RESERVES		375,000	750,000	750,000		750,000	1,000,000			
Carryover funds Dec. 31: General Fund 4,537,664 4,576,599 3,934,151 4,399,786 Capital Reserve Fund 2,123,482 2,538,251 871,411 2,591,352 Total Operating Reserves 6,661,145 3,478,297 4,805,562 6,991,138										
Total Optg Reserve/Total Exp		81%	34%	46%		79%				
Budget Footnotes for Analysis Purposes Only Operating Reserves at 33% or 4 months minir 2,567,685 2,656,653 2,204,230 2,637,857 5,181,867 Salary Data: Salaries Total: 4,196,513 4,344,785 3,638,144 4,365,504 0 4,372,866 1,087,260 Routine OT Total: 203,789 212,643 120,073 150,000 0 181,164 79,034 Overtime Total: 220,000 220,000 157,260 220,000 0 175,000 50,000 Salary/Overtime Subtotal: 4,620,302 4,777,428 3,915,477 4,735,504 0 4,729,030 1,216,294 Benefits Total: 966,382 1,440,503 1,122,770 1,402,535 5,117 1,456,240 376,676 Pension Total: 352,170 336,606 272,330 327,391 0 337,857 85,420 Uniforms Total: 28,360 60,228 39,096 56,677 0 70,045 20,976 Salary/Benefits/Pen. Total: 5,967,213 6,614,765 5,349,674 6,522,107 5,117 6,593,172 1,699,366										
Salary/Benefits/Pen. % of Optg Exp:		76.7%	82.2%	80.1%		81.6%	0.1%	87.0%	89.3%	
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 2018 as adopted by the Board of Directors at the meeting on December 12, 2017.										
 Lori A. Miller, Treasurer - Pension Trustees Lake Dillon Fire Protection District										


		Actual LDFR 2015	Actual LDFR 2016	Budget LDFR 2017	Estimate LDFR 2017	Budget LDFR 2018	Budget COPPER 2018	Budget LDFR 2019	Budget LDFR 2020
Account #	Funding Sources								
10-35-6000	Carryover	\$ 1,782,391	\$ 2,123,482	\$ 2,538,251	\$ 2,538,251	\$ 2,591,352		\$ 1,166,601	\$ 998,101
	Sale of Assets	\$ 963,337	\$ 24,686	\$ 29,000	\$ 4,500	\$ 63,000		\$ 1,003,000	\$ -
	x								
	Sale of Property	\$ 940,135						\$ 1,000,000	
	Sale of Misc. Equipment	\$ 202	\$ 5,086	\$ 500	\$ 1,500	\$ 10,500		\$ 500	
	Sale of Used Staff Vehicles		\$ 2,600	\$ 3,500	\$ 3,000	\$ 2,500		\$ 2,500	
	Sale of Excess Fire Apparatus	\$ 23,000	\$ 17,000	\$ 25,000		\$ 50,000			
	x								
	EIA or FEMA Grants	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -
	State EMS Grant	\$ 14,469	\$ -	\$ -		\$ 37,500	\$ 15,000	\$ -	\$ -
	Federal Fire Grants	\$ -	\$ -		\$ -			\$ -	\$ -
	SDA Pool - Workers Comp Grant	\$ 1,900	\$ 1,718	\$ -	\$ 750	\$ -		\$ -	\$ -
	SCAS Cost Share Stn 8 Improvements		\$ 28,265	\$ 3,960	\$ 4,950				
	SC Govt Architect 50% Share				\$ 117,410	\$ 77,352			
	Transfer from General fund	\$ 375,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 1,000,000		\$ 750,000	\$ 750,000
	Miscellaneous								
	Total Funding	\$ 3,137,097	\$ 2,928,149	\$ 3,321,211	\$ 3,415,861	\$ 3,768,204	\$ 15,000	\$ 2,919,601	\$ 1,748,101
		Actual	Actual	Budget	Estimate	Budget	Budget	Budget	Budget
Acct. #	Description of Expenditures	2015	2016	2017	2017	LDFR AUTH 2018	Copper Fire Auth 2018	2019	2020
Operations									
10-99-6620	SCBA Replacement	224,464							
10-99-6621	Body Armor			\$ 6,000	\$ 5,000	\$ 12,000			
10-99-6621	Thermal Imager Camera		\$ 7,699	\$ 7,800	\$ 7,699				
10-99-6621	Safety / Health-Fitness Equipment	\$ 4,482	\$ 3,436						
Apparatus									
10-99-6623	Type VI Wildland Engine							\$ 180,000	
10-99-6623	Type VI Wildland Engine						\$ 160,000		
10-99-6623	Engine and/or Tender Acquisitions	\$ 564,261	\$ 119,578	\$ 380,000	\$ 360,000	\$ 230,000			\$ 650,000
10-99-6623	Staff Vehicle Replacements		\$ 73,711	\$ 78,000	\$ 68,000	\$ 35,000		\$ 35,000	
Medical									
10-99-6622	State EMS Grant 50% share - ZOLLS	\$ 29,046	\$ 5,602			\$ 75,000	\$ 30,000		
Communications									
10-99-6624	SCCC Capital - CEPF	\$ 1,196							
Fire Prevention									
10-99-6630	Fire Danger Rating Sign - Keystone	\$ 1,215							
10-99-6630	Permitting Printer/Copier/Software		\$ 10,907						
Support Services									
10-99-6640	Information Technology Capital	\$ 33,590	\$ 27,769	\$ 40,000	\$ 40,000	\$ 45,000		\$ 250,000	\$ 30,000
10-99-6640	Tablets for new RMS Software			\$ 10,500	\$ 6,500				
10-99-6640	New RMS Software					\$ 25,000			
Stations & Grounds									
10-99-6601	FR Station Alerting System	\$ 68,790							
10-99-6601	FR Architectural Services		\$ 25,319						\$ 50,000
10-99-6601	FR Major Remodel								\$ 250,000
10-99-6601	FR Fire Stn. Back-up Generator								\$ 35,000
10-99-6602	DIL Station 8 Lease-Purchase >2015	\$ 54,522							
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			\$ 12,000	\$ 12,000	\$ 12,400		\$ 6,500	
10-99-6602	DIL Power Washer			\$ 3,000	\$ 2,990				
10-99-6603	SIL Power Washer		\$ 2,750						
10-99-6604	K Station Alerting System			\$ 7,500	\$ 7,500	\$ 13,500			
10-99-6604	K Kitchen Remodel			\$ 80,000	\$ 80,000				
10-99-6604	K Power Washer		\$ 4,418						
10-99-6607	ADM Const New Admin Building 69% share			\$ 1,750,000		\$ 2,000,000		\$ 1,450,000	
10-99-6607	ADM Architectural Services-Adm Bldg			\$ 75,000	\$ 234,819	\$ 154,703			
Administration									
10-99-6610	Accounting Software Package	\$ 32,051							
	Total Capital Expenditures	\$ 1,013,616	\$ 389,898	\$ 2,449,800	\$ 824,508	\$ 2,602,603	\$ 190,000	\$ 1,921,500	\$ 1,015,000
	Ending Balance	\$ 2,123,482	\$ 2,538,251	\$ 871,411	\$ 2,591,352	\$ 1,168,601	\$ (175,000)	\$ 998,101	\$ 733,101

NOTES: * Summit Fire & EMS Authority Capital Expenditures

LAKE DILLON FIRE PROTECTION DISTRICT

2018 VOLUNTEER PENSION FUND BUDGET

12/12/17 10:31 AM

ACCT	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Budget 2017	Estimate 2017	Budget 2018
INCOME							
30-35-8000	\$ 81,974	\$ 81,974	\$ 81,974	\$ 81,787	\$ 81,787	\$ 81,974	\$ 81,974
30-35-8500	\$ 510,031	\$ 253,290	\$ 253,290	\$ 194,394	\$ 70,000	\$ 369,254	\$ 350,000
0	\$ 224,742	\$ 140,834					
30-85-5299			\$ 90,874	\$ 92,500	\$ 91,082	\$ 92,500	\$ 91,082
30-35-8500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 816,747	\$ 476,098	\$ 426,138	\$ 368,681	\$ 242,869	\$ 543,728	\$ 523,056
EXPENDITURES							
30-85-5295		\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
0	\$ 11,251						
30-85-5295	\$ 44		\$ 600	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
30-85-5295	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 30,000
30-85-5290							
30-85-5103	\$ 2,060	\$ 2,126	\$ 2,130	\$ 2,130	\$ 2,300	\$ 2,300	\$ 2,300
30-85-5290	\$ 346,480	\$ 349,680	\$ 347,360	\$ 440,700	\$ 442,200	\$ 439,200	\$ 442,200
TOTAL	\$ 359,835	\$ 352,306	\$ 350,590	\$ 444,330	\$ 476,000	\$ 473,000	\$ 476,000
BEG. RESERVE BALANCE - Jan. 1	\$ 3,421,342	\$ 3,872,653	\$ 4,001,225	\$ 3,890,415	\$ 3,814,767	\$ 3,814,767	\$ 3,885,495
PENSION RESERVE FUND BAL. December 31	\$ 3,872,653	\$ 4,001,225	\$ 3,890,415	\$ 3,814,767	\$ 3,581,636	\$ 3,885,495	\$ 3,932,551
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 2018 as adopted by the Board of Directors at the meeting on December 12, 2017.							
 Lori A. Miller, Treasurer – Pension Trustees Lake Dillon Fire Protection District							


FLEET SERVICES FUND - 2018 BUDGET PLAN

9.5.17 Ver 1.0

Acct. #	2015 Actual	2016 Actual	2017 Budget	2017 Estimate	2018 Budget	% Change '17/'18
REVENUES						
Beginning Reserve Balance	\$27,604	\$42,088	\$48,504	\$62,950	\$15,175	-69%
8110 Lake Dillon Fire District	\$91,154	\$105,266	\$95,632	\$95,632	\$99,868	4%
8111 Lake Dillon Fire Parts	\$58,521	\$40,000	\$40,000	\$40,000	\$40,000	0%
8115 Red, White & Blue Fire	\$57,131	\$56,101	\$64,938	\$64,938	\$65,777	1%
8116 Red, White & Blue Parts	\$47,128	\$26,000	\$30,000	\$50,000	\$45,000	50%
8125 Copper Mountain Fire	\$26,200	\$37,537	\$42,178	\$42,178	\$48,732	16%
8126 Copper Mountain Fire Parts	\$19,863	\$15,000	\$15,000	\$15,000	\$15,000	0%
8127 Summit Fire Authority	\$7,460	\$5,100	\$6,055	\$6,055	\$4,152	-31%
8128 Summit Fire Authority Parts	\$2,433	\$2,000	\$3,000	\$2,000	\$3,000	0%
8130 IGA Outside Labor Revenue	\$20,984	\$8,000	\$10,000	\$10,000	\$10,000	0%
8131 Outside Parts	\$41,640	\$11,520	\$20,000	\$11,000	\$15,000	-25%
8135 Interest Earned	\$0	\$0	\$0	\$0	\$0	0%
8140 Miscellaneous Income	\$0	\$0	\$0	\$0	\$0	0%
TOTAL REVENUE	\$400,118	\$348,612	\$375,307	\$399,753	\$361,704	-4%
TOTAL REVENUE EXCLUDING ANNUAL ASSESSMENTS	\$218,173	\$144,608	\$166,504	\$190,950	\$143,175	-14%
EXPENSES						
<i>Personnel</i>						
9110 Salaries (Fleet Manager & Vehicle Tech.)	\$135,164	\$142,033	\$146,587	\$146,587	\$152,082	4%
9115 Overtime (invoiced to respective dept.)	\$0	\$0	\$0	\$0	\$0	0%
9120 Benefits (Fleet Manager & Vehicle Tech.)	\$24,364	\$28,139	\$29,114	\$29,114	\$29,921	3%
9130 Pension @ 8% (Fleet Manager & Vehicle Tech.)	\$10,718	\$11,363	\$11,727	\$11,727	\$12,167	4%
9135 Workers Comp Insurance	\$1,333	\$2,412	\$2,544	\$2,544	\$2,671	5%
9140 Medicare @ 1.45% (Fleet Manager & Veh. Tech.)	\$1,910	\$2,060	\$2,126	\$2,126	\$2,205	4%
9145 Administration Overhead (6 hrs/wk)	\$3,396	\$3,600	\$3,600	\$3,600	\$3,600	0%
9150 Contract Services	\$0	\$0	\$0	\$0	\$0	0%
Total Personnel	\$176,885	\$189,607	\$195,697	\$195,697	\$202,646	4%
<i>Operations</i>						
9155 Operating Supplies	\$2,085	\$3,500	\$3,500	\$3,500	\$3,500	0%
9160 Tools/Equipment	\$5,022	\$5,000	\$5,000	\$5,000	\$5,000	0%
9170 Vehicle Parts (Coolant, Oil, Filters & Grease)	\$159,643	\$92,600	\$104,000	\$118,000	\$115,500	11%
9180 General Insurance (Garagekeepers and Vehicle)	\$3,675	\$3,803	\$3,955	\$3,955	\$4,457	13%
9181 Utility Cost Share @ 8.0% (1200 sq. ft.)	\$2,683	\$3,000	\$3,000	\$3,000	\$3,000	0%
9183 Waste Oil Recycling	\$0	\$0	\$0	\$0	\$0	0%
9185 Service Vehicle Expense	\$2,950	\$2,700	\$3,000	\$2,700	\$2,700	-10%
9186 Telephone (970) 262-5410 & (970) 418-7010	\$1,187	\$1,125	\$1,125	\$1,125	\$1,125	0%
9190 Continuing Education / Direct Training	\$55	\$2,000	\$2,000	\$2,000	\$2,000	0%
9191 Association/Subscription Dues	\$0	\$100	\$100	\$100	\$100	0%
Total Operations	\$177,299	\$113,828	\$125,680	\$139,380	\$137,382	9%
9195 Total Capital Expenses	\$3,846	\$3,000	\$52,731	\$48,000	\$6,500	-88%
TOTAL EXPENSES	\$358,030	\$306,435	\$373,808	\$383,078	\$346,528	-7%
Capital Reserve*	\$3,846	\$41,177	(\$1)	\$15,175	\$13,675	
Ending Reserve Balance	\$42,088	\$1,000	\$1,500	\$1,500	\$1,500	0%

District	2018 Assessed Valuations	Assessments	2018 Cost Share			
			TOTALS	PERCENT	TOTALS	QRLY AMTS
CMFD	\$72,841,400	4.3%	\$218,528	22.3%	\$48,732	\$12,183
LDFPD	\$858,386,680	47.9%	\$218,528	45.7%	\$99,868	\$24,967
RWBFPD	\$857,252,240	47.8%	\$218,528	30.1%	\$65,777	\$16,444
SFA	N/A		\$218,528	1.9%	\$4,152	\$1,038
TOTAL	\$1,788,480,320	100.0%		100.0%	\$218,528	\$54,632

I hereby certify that this is a true and accurate copy of the Annual Budget for the Lake Dillon Fire Protection District Fleet Services Fund for the Fiscal Year 2018 as adopted by the Board of Directors at the meeting on December 12, 2017.


 Lori A. Miller, Treasurer – Pension Trustees
 Lake Dillon Fire Protection District

AVERAGE USAGE OF FLEET SERVICES BY PERCENTAGE

<u>9/5/2017</u> <u>YEAR</u>	<u>DRAFT</u> <u>CMFD</u>	<u>DRAFT</u> <u>LDFR</u> <u>HOURS USED</u>	<u>DRAFT</u> <u>RWB</u>	<u>DRAFT</u> <u>SFA/Fleets</u>	<u>DRAFT</u> <u>TOTAL HOURS</u>	<u>OUTSIDE HOURS</u>	<u>GRAND</u> <u>TOTAL</u>
<u>2011</u>	130.5	611.6	491.5	80	1313.6		
<u>2012</u>	112	568.4	270.7	14.5	965.6	332.5	965.6
<u>2013</u>	268	554.2	356	56	1234.2	288.5	1522.7
<u>2014</u>	313.5	734	367.5	23	1438	368.5	1806.5
<u>2015</u>	217.5	485	322	40.5	1065	479	1544
<u>2016</u>	352.5	591.5	501.5	13	1458.5	154	1612.5
<u>6 Yr. AVERAGE</u>	232.3	590.8	384.9	37.8	1245.8		
<u>AVG. 2014 - 2016</u>	<u>294.5</u>	<u>603.5</u>	<u>397.0</u>	<u>25.5</u>	<u>1320.5</u>	<u>333.8</u>	<u>1654.3</u>

		<u>PARTS USED</u>			<u>TOTAL PARTS</u>	<u>OUTSIDE PARTS*</u>	<u>* Includes</u>
<u>2011</u>	\$12,622	\$50,603	\$32,747	\$9,700	\$105,672		
<u>2012</u>	\$10,311	\$46,973	\$30,341	\$1,212	\$88,837	\$15,331	\$104,168
<u>2013</u>	\$12,866	\$48,625	\$29,203	\$1,033	\$91,727	\$9,037	\$100,764
<u>2014</u>	\$19,069	\$39,186	\$34,785	\$1,970	\$95,010	\$21,252	\$116,262
<u>2015</u>	\$18,963	\$45,998	\$43,278	\$2,696	\$110,934	\$42,265	\$153,199
<u>2016</u>	\$15,537	\$44,051	\$57,279	\$3,556	\$120,423	\$25,446	\$145,869
<u>6 Yr. AVERAGE</u>	\$14,895	\$45,906	\$37,939	\$3,361	\$102,101		
<u>AVG. 2014-2016</u>	<u>\$17,856</u>	<u>\$43,078</u>	<u>\$45,114</u>	<u>\$2,741</u>	<u>\$108,789</u>	<u>\$29,654</u>	<u>\$138,443</u>

	<u>2018 COST SHARE</u>					<u>OUTSIDE WORK</u> <u>% OF GRAND TOTAL</u>	
	<u>CMFD</u>	<u>LDFR</u>	<u>RWB</u>	<u>SFA/FLEETS</u>	<u>TOTAL %</u>		
<u>2011</u>	10.0%	46.5%	37.4%	6.1%	100.0%		
<u>2012</u>	11.6%	58.9%	28.0%	1.5%	100.0%	25.6%	
<u>2013</u>	21.7%	44.9%	28.8%	4.6%	100.0%	18.9%	
<u>2014</u>	21.8%	51.0%	25.6%	1.6%	100.0%	20.0%	
<u>2015</u>	17.1%	41.5%	39.0%	2.4%	100.0%	31.0%	
<u>2016</u>	24.2%	40.6%	34.4%	0.9%	100.0%	9.6%	
<u>AVERAGE</u>	17.7%	47.2%	32.2%	2.8%	100.0%		
<u>AVG. 2014-2016</u>	<u>22.3%</u>	<u>45.7%</u>	<u>30.1%</u>	<u>1.9%</u>	<u>100.0%</u>	<u>23.3%</u>	<u>44.4%</u>
<u>Change from 2017</u>	<u>2.1%</u>	<u>-0.1%</u>	<u>-1.0%</u>	<u>-1.0%</u>			

Description of how the Fleet Budget percentage is calculated.

The cost share for the Snake River Fleet Services Division personnel and operating expenses (everything except vehicle parts) is based on the average of the previous three calendar years' shop hours tracked for each individual Entity under the Fleet Services IGA. This average is based on actual shop hours used for each of the four current participants. The chart above reflects the projected cost share percentages for the 2018 Fleet Services Budget based on the actual shop hours utilized in 2014, 2015 and 2016.

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 21, 2017

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 2017:

PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$ 796,946,940
CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION±:	\$ 862,059,540
LESS TIF DISTRICT INCREMENT, IF ANY:	\$ 3,672,860
CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$ 858,386,680
NEW CONSTRUCTIONβ:	\$ 14,350,340
INCREASED PRODUCTION OF PRODUCING MINESψ:	\$ 0
ANNEXATIONS/INCLUSIONS:	\$ 0
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.):	\$ 2,521.39

± 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 2017:

CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTYφ:	\$ 8,772,197,970
ADDITIONS TO TAXABLE REAL PROPERTY:	
CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTSξ:	\$ 167,718,550
ANNEXATIONS/INCLUSIONS:	\$ 0
INCREASED MINING PRODUCTIONπ:	\$ 0
PREVIOUSLY EXEMPT PROPERTY:	\$ 95,520
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:	\$ 1,789,040
DISCONNECTIONS/EXCLUSIONS:	\$ 0
PREVIOUSLY TAXABLE PROPERTY:	\$ 640,350

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:	

NOTE: ALL LEVIES MUST BE CERTIFIED TO THE BOARD OF COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.

DLG-57 (Rev. 6/02)

2017 Town of Dillon URA Revenue (based on 2016 Levies)

2017 Town of Silverthorne URA Revenue (based on 2016 Levies)

Gross Value	Base Value	Increment Value
70,040,880	68,418,092	1,622,788
100.00%	97.68%	2.32%

Gross Value	Base Value	Increment Value
22,391,948	20,341,879	2,050,069
100.00%	90.84%	9.16%

Entity	Levy	Gross Revenue	Base Revenue	Increment Revenue
County Govt	15.086	1,394,442	1,339,033	55,409
Colo River	0.253	23,386	22,456	929
Mid Park	0.055	5,084	4,882	202
RE-1	21.151	1,955,047	1,877,362	77,685
CMC	3.997	369,454	354,774	14,680
Lake Dillon Fire	9.023	834,021	800,881	33,140
CHMD	9.06	634,851	620,142	14,709
TOS	0	0	0	0
TOD	3.351	234,707	229,269	5,438
.		5,450,991	5,248,799	202,192

Total Base Value 88,759,971
 Total Increment Value 3,672,857



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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 2018 BUDGET
RESOLUTION # 2017 - 12**

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 2018, AND ENDING ON THE LAST DAY OF DECEMBER 2018.

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, 2017 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 21, 2017, and continued on December 12, 2017, 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	\$10,730,232
Pension Fund	\$ 476,000
Fleet Services Fund	\$ 346,528

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

General Fund

From unappropriated reserves	\$ 6,991,138
From sources other than general property tax	\$ 539,915
From the general property tax levy	\$ 7,728,002

Total General Fund	\$15,259,055
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Fleet Services Fund

From unappropriated reserves	\$ 15,175
From sources other than general property tax	\$ 346,529
From the general property tax levy	\$ 0
Total Fleet Services Fund	\$361,704

Pension Fund

From unappropriated reserves	\$3,885,495
From sources other than property tax	\$ 431,974
Contribution from General Fund	\$ 91,082
Total Pension Fund	\$4,408,551

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 December 12, 2017.

Section 4. The budget as approved and adopted on December 12, 2017 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 12TH DAY OF DECEMBER 2017.



Jim Cox, President

Attest:


Lori A. Miller, Treasurer

LAKE DILLON FIRE PROTECTION DISTRICT

**A RESOLUTION TO
APPROPRIATE SUMS OF MONEY
RESOLUTION # 2017-13**

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	\$ 10,730,232
Pension Fund	\$ 476,000
Fleet Services Fund	\$ 346,528

ADOPTED, THIS 12TH DAY OF DECEMBER 2017.



Jim Cox, President

Attest:


Lori A. Miller, Treasurer

**LAKE DILLON FIRE PROTECTION DISTRICT
A RESOLUTION TO SET MILL LEVIES
RESOLUTION 2017-14**

SET MILL LEVIES

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2018, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE LAKE DILLON FIRE PROTECTION DISTRICT, COLORADO FOR THE YEAR 2018.

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 December 12, 2017 and;

WHEREAS, the amount of money necessary to balance the budget for general operating expenses is \$ 7,728,002, 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 2017 valuation for assessment for the Lake Dillon Fire Protection District as certified by the County Assessor is \$858,386,680

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 2018 budget year, there is hereby levied a tax of 9.003 MILLS upon each dollar of the total assessment of all taxable property within the district for the year 2018.

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 2018 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 2018.

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 12TH DAY OF DECEMBER, 2017



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,
the Board of Directors,
of the Lake Dillon Fire Protection District

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 862,059,540 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: \$ 858,386,480 (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: 12/12/2017 for budget/fiscal year 2018 (no later than Dec. 15) (mm/dd/yyyy) (yyyy)

Table with 3 columns: PURPOSE (see end notes for definitions and examples), LEVY², and REVENUE². Rows include General Operating Expenses (9.00 mills, \$7,725,480), Temporary General Property Tax Credit/Temporary Mill Levy Rate Reduction (< > mills, \$ < >), SUBTOTAL FOR GENERAL OPERATING, General Obligation Bonds and Interest, Contractual Obligations, Capital Expenditures, Refunds/Abatements (.003 mills, \$2,521), Other^N (specify), and TOTAL: 9.003 mills, \$7,728,002.

Contact person: Jeffrey A. Berino Daytime phone: (970) 262-5100
Signed: [Signature] 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).