



LAKE DILLON FIRE PROTECTION DISTRICT

Board of Directors

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2021 ANNUAL BUDGET

Date Submitted: October 15, 2020
Updated Version: November 17, 2020
Adoption Date: December 7, 2020

LAKE DILLON FIRE PROTECTION DISTRICT

2021 ANNUAL BUDGET

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Lake Dillon Fire Protection District

(970) 262-5100

PO Box 4910

Frisco, CO 80443

2021 LDFPD ANNUAL BUDGET MESSAGE

To: Board of Directors, Property Owners and Residents

The following summarizes the **2021 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 17, 2020.

The **District** entered into an Intergovernmental Agreement establishing the Summit Fire & Emergency Medical Services Authority (*Authority*) with Copper Mountain Consolidated Metropolitan District (CMCMD) effective January 1, 2018. This Authority provided 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. On November 3, 2020, the District was successful in the election to include all real property of CMCMD into the District effective January 1, 2021. All of the operations the Authority was providing will now transfer back to the District and the Authority will dissolve in 2021.

The **2021 Annual Budget** utilizes the accrual method of accounting. The **General Fund Budget** shows the transfer of services from the Authority to the District which includes: 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; information technology support services; **Capital Expenditure Fund**, contributions to the volunteer pension fund, and the **Snake River Fleet Services Fund**.

The following are the significant priorities addressed within the 2021 Annual Budget:

- 1. The District tax receipts for 2021** show an increase of 9.6% due to the inclusion of CMCMD real property.
- 2. Human Resources, Compensation and Benefits.** The 2021 District Budget includes funding for 112 employees that are broken out as follows: 63 commissioned career firefighting positions, 19 EMS non-commissioned positions, 14 EMS part-time non-commissioned positions, 16 full time non-commissioned positions, and up to 13 Fire Corps volunteer members. The commissioned firefighters are primarily assigned to four fire stations staffed 24/7 located in Dillon, Frisco, Keystone, and Copper Mountain. The 2021 budget includes increases due to longevity salary adjustments for achieving established benchmarks for years of service. There is no cost of living adjustment in this budget for 2021. The overall cost to fund the employee health insurance benefit is projected to cover a 4% increase with the employee responsible for 10% of the premium cost. The pension contributions from the District is increasing in 2021 due to the Fire and Police Pension Association of Colorado approved state legislation. This bill increases the employer contributions in both the Statewide Death & Disability Plan (0.02 percent) as well as the Statewide Defined Benefit Plans (0.50 percent). This increase will continue into the future. The District is increasing the contribution into the non-commissioned retirement accounts by .50 percent.

3. **Capital Expenditures.** The budgeted capital expenditures for 2021 is \$433,000. The capital expenditures in 2021 includes \$100,000 for SCBA equipment replacement, \$201,000 for a new Type 6 wildland vehicle, \$40,000 for new radio equipment, \$30,000 for new flooring and PPE extractor for Station 8, \$12,000 for eight additional parking spaces at HQ, and \$50,000 for administrative development projects including an impact fee study and consulting work for updating the District's strategic plan. A transfer of \$1,000,000 will be made from the 2021 General Fund into the Capital Expenditure Fund. An estimated \$1,982,068 will be carried over from the 2020 Capital Expenditure Fund.
4. **Operating and Capital Reserve Funds.** The total estimate in reserves for both the operating and capital expenditure funds at the end of 2021 of \$8,167,619 would provide for an estimated 9 months (or up to 75% of the year) in reserves based on the scheduled expenditures budgeted in 2021.

General Fund Income for 2021 reflects a 25.3% increase when compared to the 2020 budgeted income, excluding the beginning carryover balance. General Fund Operating Expenditures reflect a 28.6% increase. For 2021, the combined expenses for the General Fund and Capital Expenditure Fund budget reflects a 26.5% increase over 2020 budgeted expenses. The District revenues projected for 2021 in the amount of \$12,525,620 will exceed the budgeted expenditures of \$11,311,694 by \$1,213,926. The District EMS revenues projected for 2021 in the amount of \$3,984,674 plus the projected carryover from 2020 of \$707,822 equals \$4,692,495 which is equal to the budgeted EMS expenditures of \$4,692,495.

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 \$12,454,930. This results in \$112,182 loss of revenue for the District.

The General Fund is contributing \$91,082 in 2021 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 2021.

COLORADO STATE TAX COMPLIANCE

The maximum property tax revenue and mill levy limit permitted for the 2021 General Fund are calculated to be \$10,356,458 based upon the District's mill levy of 9.094 mills (\$9.094 per \$1,000 of assessed value). The abatement mill levy of .050 mills is exempt from limitation and will result in collecting an additional \$56,434. The approval of a ballot question in 2001 resulted in the District continuing to be exempt from the 5.5% property tax revenue limitation calculation and from the TABOR excess revenue calculation. The approval of a ballot question in 2018 resulted in the District being "De-Gallagherized" which means the District is authorized to increase its mill levy to recover revenue that would otherwise be lost as the result of the residential assessment rate being lowered below 7.2% in any year. This initiative provides an additional \$49,742 in tax revenue for 2021.

Upon request, a complete copy of the **2021 Annual Budget** is available for review at the Lake Dillon Fire District's Administration Offices at the Summit Fire and Emergency Medical Services offices located at 0035 County Shops Road, Frisco, CO.

Sincerely,
LAKE DILLON FIRE PROTECTION DISTRICT



Travis Davis
Fire Chief

LAKE DILLON FIRE PROTECTION DISTRICT
2021 ANNUAL BUDGET SUMMARY

BEG. FUND RESERVE BALANCES	2020 BUDGET	2020 ESTIMATE	% '20 Est./'20	2021 BUDGET	% '21/'20 Bud
General Fund Beg. Reserve Balance	\$ 2,033,328	\$ 2,102,089	0.0%	\$ 4,538,624	99.8%
Capital Reserve Beg. Balance	\$ 1,299,162	\$ 2,908,230	0.0%	\$ 1,982,068	-31.8%
TOTAL BEG. FUND RESERVE BAL.	\$ 3,332,490	\$ 5,010,319	0.0%	\$ 6,520,692	23.4%
INCOME					
TAX RECEIPTS - GENERAL FUND	\$ 9,446,251	\$ 9,446,251	0.0%	\$ 10,356,458	9.6%
SPECIFIC OWNERSHIP TAX	\$ 420,000	\$ 410,000	-2.4%	\$ 350,000	-16.7%
INTEREST INCOME	\$ 60,000	\$ 60,000	0.0%	\$ 60,000	0.0%
INTEREST ON TAXES - GENERAL	\$ 6,000	\$ -	-100.0%	\$ 5,000	-16.7%
INSPECTION FEES - FIRE PREVENTION	\$ -	\$ -	0.0%	\$ 200,000	100.0%
INSPECTION FEES - MITIGATION	\$ -	\$ -	0.0%	\$ 10,000	100.0%
FLEET SERVICES REIMBURSE	\$ -	\$ -	0.0%	\$ 171,912	100.0%
GRANTS - FIREFIGHTING	\$ -	\$ -	0.0%	\$ 18,200	100.0%
GRANTS - ADMIN	\$ -	\$ 2,290	0.0%	\$ -	-100.0%
RENT INCOME	\$ 44,640	\$ 37,637	-15.7%	\$ 35,000	-21.6%
MISC. INCOME	\$ 300	\$ 100	-66.7%	\$ 6,850	2183.3%
OUT OF DISTRICT RESPONSE	\$ -	\$ -	0.0%	\$ 12,000	100.0%
STATE/FEDERAL WILDLAND	\$ -	\$ -	0.0%	\$ 10,000	100.0%
EMPLOYEE ASSISTANCE FUND	\$ 2,000	\$ 3,588	79.4%	\$ 2,000	0.0%
CONTRACT SFA-HCTC (HAZMAT 50%)	\$ -	\$ -	0.0%	\$ 68,201	100.0%
LOWER BLUE FPD	\$ 20,000	\$ 20,000	0.0%	\$ 20,000	0.0%
CONTRIBUTION TO LDFPD FROM CMCMD	\$ -	\$ -	0.0%	\$ 1,200,000	100.0%
TOTAL LDFPD INCOME	\$ 9,999,191	\$ 9,979,865	-0.2%	\$ 12,525,620	25.3%
PROPERTY TAX-SAFETY FIRST FUNDS	\$ -	\$ -	0.0%	\$ 2,268,153	100.0%
AMBULANCE BILLABLE FEES	\$ -	\$ -	0.0%	\$ 3,119,521	100.0%
Less: Uncollectible Accounts	\$ -	\$ -	0.0%	\$ (1,285,000)	100.0%
Less: Locals Discounts (\$250 ea)	\$ -	\$ -	0.0%	\$ (18,000)	100.0%
Less: RWB Fire Revenue	\$ -	\$ -	0.0%	\$ (100,000)	100.0%
AMB-Contract Pmts	\$ -	\$ -	0.0%	\$ -	100.0%
COVID-Stimulus Pmt	\$ -	\$ -	0.0%	\$ -	100.0%
TOTAL EMS REVENUE	\$ -	\$ -	0.0%	\$ 3,984,674	100.0%
TOTAL INCOME	\$ 9,999,191	\$ 9,979,865	-0.2%	\$ 16,510,294	65.1%
EXPENDITURES					
OPERATIONS:	\$ -	\$ -	0.0%	\$ 8,357,092	100.0%
- FIREFIGHTING	\$ -	\$ -	0.0%	\$ 7,251,454	100.0%
- FIRE CORPS	\$ -	\$ -	0.0%	\$ 4,161	100.0%
- FLEET SERVICES	\$ -	\$ -	0.0%	\$ 171,912	100.0%
- APPARATUS	\$ -	\$ -	0.0%	\$ 242,990	100.0%
- COMMUNICATIONS	\$ -	\$ -	0.0%	\$ 123,619	100.0%
- TRAINING	\$ -	\$ -	0.0%	\$ 276,426	100.0%
- WILDLAND	\$ -	\$ -	0.0%	\$ 10,000	100.0%
- SUMMIT FIRE AUTHORITY	\$ -	\$ -	0.0%	\$ 276,531	100.0%
COMMUNITY RISK DIVISION	\$ -	\$ -	0.0%	\$ 509,170	100.0%
SUPPORT SERVICES	\$ -	\$ -	0.0%	\$ 509,572	100.0%
STATIONS & GROUNDS	\$ -	\$ -	0.0%	\$ 163,751	100.0%
- FRISCO STATION 2	\$ -	\$ -	0.0%	\$ 26,158	100.0%
- DILLON STATION 8	\$ -	\$ -	0.0%	\$ 38,076	100.0%
- HEADQUARTERS	\$ -	\$ -	0.0%	\$ 19,887	100.0%
- KEYSTONE STATION 11	\$ -	\$ -	0.0%	\$ 42,388	100.0%
- SUMMIT COVE STATION 12	\$ -	\$ -	0.0%	\$ 12,248	100.0%
- WILDERNEST FACILITY	\$ -	\$ -	0.0%	\$ 8,325	100.0%
- COPPER STATION 1	\$ -	\$ -	0.0%	\$ 16,669	100.0%
TRANSFER TO AUTHORITY	\$ 7,729,687	\$ 7,729,687	0.0%	\$ -	-100.0%
ADMINISTRATION	\$ 633,740	\$ 640,461	1.1%	\$ 1,246,026	96.6%
- SAL/BEN & OTHER ADMIN EXPS	\$ 71,790	\$ 78,511	9.4%	\$ 574,223	699.9%
- TREASURER FEES	\$ 472,613	\$ 472,613	0.0%	\$ 559,621	18.4%
- TIF-SVE & DILLON	\$ 89,337	\$ 89,337	0.0%	\$ 112,182	25.6%
SPECIAL ITEMS	\$ 93,082	\$ 99,344	6.7%	\$ 93,082	0.0%
EMS	\$ -	\$ -	0.0%	\$ 4,417,495	100.0%
TOTAL OPERATING Expense	\$ 8,456,509	\$ 8,469,492	0.2%	\$ 10,878,694	28.6%
TOTAL CAPITAL Expense	\$ 486,500	\$ 346,827	-28.7%	\$ 433,000	-11.0%
TOTAL COMBINED EXPENSE	\$ 8,943,009	\$ 8,816,319	-1.4%	\$ 11,311,694	26.5%
GEN. FUND OPER. RESERVE DEC. 31	\$ 2,108,636	\$ 4,242,936	101.2%	\$ 5,297,206	151.2%
Capital Reserve Bal. Dec. 31	\$ 1,982,068	\$ 1,982,068	0.0%	\$ 2,549,068	28.6%
TABOR 3% Emergency Reserve	\$ 297,968	\$ 295,688	-0.8%	\$ 321,344	7.8%
RESERVE TOTALS	\$ 4,388,672	\$ 6,520,692	48.6%	\$ 8,167,619	86.1%
Reserve % of Total Expenditures	52%	77%		75%	
EMS RESERVE BAL-BEG OF YEAR-SFE				\$ 707,822	
TOTAL EMS OPERATING Expenses				\$ 4,417,495	
TOTAL EMS CAPITAL Expense				\$ 275,000	
TOTAL EMS COMBINED EXPENSE				\$ 4,692,495	
EMS FUND OPER. RESERVE BAL-DEC. 31				\$ 0	
2021 SUMMARY					
LDFPD GENERAL FUND	\$ 4,538,624	\$ 1,982,068	\$ 12,525,620	\$ 10,878,694	\$ 8,167,619
ASSESSED VALUATION					
	Date Certified	2020	Date Certified	2021	% Change
Lake Dillon FPD	11.25.2019	\$1,043,172,660	11.25.2020	\$1,138,866,580	9.17%
Lake Dillon FPD-deGallaghered	11.25.2019	\$1,048,160,768	11.25.2020	\$1,144,447,072	9.19%

LAKE DILLON FIRE PROTECTION DISTRICT

2021 General Fund Annual Budget

		LDFPD ACTUAL 2019 12/31/2019	LDFR BUDGET 2020 1/1/2020	OCT YTD LDFPD 2020	ESTIMATE YTD LDFPD 2020	LDFR BUDGET 2021	BUDGET YTD % 2021-2020
INCOME							
	Beginning Balance-General	3,117,586	2,033,328		2,102,089	4,538,624	
	Capital Reserves	2,538,251	1,299,162		2,908,230	1,982,068	
	Total Beg. Reserve Bal.	5,655,837	3,332,490		5,010,319	6,520,692	
10-31-1000	Tax Receipts - General	7,751,871	9,446,251	9,327,143	9,446,251	10,356,458	9.9%
10-31-2000	Specific Ownership Tax	458,964	420,000	343,356	410,000	350,000	-16.7%
10-35-1000	Interest Income - General	115,203	60,000	58,002	60,000	60,000	25.0%
10-31-3000	Interest on Tax - General	8,756	6,000	-	-	5,000	-16.7%
10-32-1000	Inspection Fees - FPD	27,089	-	-	-	200,000	100.0%
10-32-2000	Inspection Fees - Mitigation	1,500	-	-	-	10,000	100.0%
10-34-1000	Fleet Services Reimbursement	-	-	-	-	171,912	100.0%
10-33-2000	Grants - Firefighting	-	-	-	-	18,200	-95.7%
10-33-4000	Grants - Admin	-	-	2,290	2,290	-	4.3%
10-35-2000	Rent Income	56,121	44,640	31,364	37,637	35,000	-19.4%
10-35-9000	Misc. Income	889,146	300	100	100	6,850	2183.3%
10-35-3000	Out of District Income	-	-	-	-	12,000	100.0%
10-35-4000	State/Federal Wildland	-	-	-	-	10,000	100.0%
10-36-1000	Employee Asst Fund Cont	21,371	2,000	3,588	3,588	2,000	0.0%
10-34-4000	Contract - Lower Blue FPD	20,000	20,000	15,000	20,000	20,000	0.0%
10-34-5000	Contract - HCTC (50% Hazmat Sal/Ben.100% dera)	-	-	-	-	68,201	100.0%
10-31-6000	Contribution to LDFPD from CMCMD	-	-	-	-	1,200,000	100.0%
	Total Income	9,350,021	9,999,191	9,780,842	9,979,865	12,525,620	20.0%
EMS							
10-37-0500	Property Tax from Safety First Fund					2,268,153	
10-37-1000	Ambulance Billable Fees					3,119,521	
10-37-2000	Less: Uncollectible Accounts					(1,285,000)	
10-37-3000	Less: Local Discounts					(18,000)	
10-37-8000	Less: RWB Fire Revenue					(100,000)	
10-37-9000	AMB-Contract Pmts					-	
10-37-9100	COVID-Stimulus Pmt					-	
	Total EMS Income					3,984,674	
	Total SFE & EMS Income					16,510,294	

LAKE DILLON FIRE PROTECTION DISTRICT

2021 General Fund Annual Budget

	LDFPD ACTUAL 2019	LDFR BUDGET 2020	OCT YTD LDFPD 2020	ESTIMATE YTD LDFPD 2020	LDFR BUDGET 2021	BUDGET YTD %
EXPENDITURES						
TRANSFER TO AUTHORITY	7,627,026	7,729,687	7,729,687	7,729,687	0	
OPERATIONS DIVISION						
FIREFIGHTING						
50-40-5001 Salaries					4,564,014	100.0%
50-40-5050 Medicare					71,014	100.0%
50-40-5060 Pension					455,160	100.0%
50-40-5065 FPPA D&D					136,511	100.0%
50-40-5085 Uniforms					51,550	100.0%
50-40-5070 Health/Life Insurance (CHP)					1,099,014	100.0%
50-40-5075 Disability/Life Ins (STD)					25,019	100.0%
50-40-5080 Work Comp/Heart Circ Benefit					136,511	100.0%
50-40-5010 Routine Overtime					237,630	100.0%
50-40-5011 Overtime					325,000	100.0%
50-40-5020 Current Leave Benefits					61,175	100.0%
50-40-5107 Supplies					16,000	100.0%
50-40-5108 Equipment Repair					13,800	100.0%
50-40-5109 Dues & Subscriptions					750	100.0%
50-40-5116 Physicals/Drug Tests					20,000	100.0%
50-40-5117 PPE					38,306	100.0%
50-40-5290 EMS Allocated Expenses					0	100.0%
50-40-5801 Storeroom					0	0.0%
TOTAL	0		0	0	7,251,454	100.0%
FIRE CORPS						
50-41-5085 Uniforms					2,600	100.0%
50-41-5080 Work Comp					361	100.0%
50-41-5107 Volunteer Benefits					1,200	100.0%
TOTAL	0		0	0	4,161	100.0%
FLEET SERVICES						
50-42-5001 Salaries					153,681	100.0%
50-42-5050 Medicare					2,228	100.0%
50-42-5060 Pension					14,600	100.0%
50-42-5020 Current Leave Benefits					1,403	100.0%
TOTAL	0		0	0	171,912	100.0%
APPARATUS						
50-43-5118 Vehicle Repair					65,000	100.0%
50-43-5119 Fuel					55,000	100.0%
50-43-5120 SR Fleet Assessment					122,990	100.0%
TOTAL	0		0	0	242,990	100.0%

LAKE DILLON FIRE PROTECTION DISTRICT

2021 General Fund Annual Budget

		LDFPD ACTUAL 2019	LDFR BUDGET 2020	OCT YTD LDFPD 2020	ESTIMATE YTD LDFPD 2020	LDFR BUDGET 2021	BUDGET YTD % 2021-2020
COMMUNICATIONS							
50-45-5107	Supplies					11,000	100.0%
50-45-5108	Equipment Repair					5,400	100.0%
50-45-5110	Telephone-cells					39,576	100.0%
50-45-5120	Comm Center Assessment					128,530	100.0%
50-45-5290	EMS Allocated Portion of Communications					(60,887)	
	TOTAL	0		0	0	123,619	100.0%
TRAINING							
50-46-5001	Salaries					191,024	100.0%
50-46-5050	Medicare					2,770	100.0%
50-46-5060	Pension					17,552	100.0%
50-46-5065	FPPA D&D					2,616	100.0%
50-46-5085	Uniforms					900	100.0%
50-46-5070	Health/Life Insurance					31,934	100.0%
50-46-5075	Disability/Life					1,228	100.0%
50-46-5080	Work Comp/Heart Circ Benefit					3,012	100.0%
50-46-5020	Current Leave Benefits					1,490	100.0%
50-46-5107	Supplies					800	100.0%
50-46-5010	HCTC Cell Phone					600	100.0%
50-46-5111	Conferences and Education					22,500	100.0%
	TOTAL	0		0	0	276,426	100.0%
WILDLAND							
50-47-5001	Salaries					-	100.0%
50-47-5050	Medicare					-	100.0%
50-47-5011	Overtime					-	100.0%
50-47-5060	Pension					-	100.0%
50-47-5114	Miscellaneous	47,255		9,070		10,000	100.0%
	TOTAL	47,255		9,070	0	10,000	100.0%
SUMMIT FIRE AUTHORITY							
50-48-5121	SFA HazMat Assessment					16,531	100.0%
50-48-5120	SFA Adm/Trng Assessment					85,000	100.0%
50-48-5122	SFA Capital Assessment					175,000	100.0%
	TOTAL	0		0	0	276,531	100.0%

LAKE DILLON FIRE PROTECTION DISTRICT

2021 General Fund Annual Budget

		LDFPD ACTUAL 2019	LDFR BUDGET 2020	OCT YTD LDFPD 2020	ESTIMATE YTD LDFPD 2020	LDFR BUDGET 2021	BUDGET YTD % 2021-2020
EMS OPERATIONS							
50-49-5001	Salaries					1,804,147	100.0%
50-49-5010	Routine Overtime					361,034	100.0%
50-49-5011	Overtime					200,000	100.0%
50-49-5050	Medicare					28,509	100.0%
50-49-5060	Pension					168,498	100.0%
50-49-5085	Uniforms					20,800	100.0%
50-49-5070	Health/Life Insurance					338,546	100.0%
50-49-5075	Disability/Life Ins					20,561	100.0%
50-49-5080	Work Comp					44,510	100.0%
50-49-5020	Current Leave Benefits					14,891	100.0%
50-49-5107	Office Supplies					6,500	100.0%
50-49-5156	Bank Fees					7,000	100.0%
50-49-5117	Medical Supplies					60,000	100.0%
50-49-5108	EMS-Equipment Repair-Medical					15,000	100.0%
50-49-5109	Dues & Subscriptions					7,500	100.0%
50-49-5110	Telephone/Cells & Jive Desk Phones					20,960	100.0%
50-49-5111	Conferences & Education					15,000	100.0%
50-49-5112	External EMS Contracts					26,100	100.0%
50-49-5113	Training EMS					10,000	100.0%
50-49-5118	Fleet First-Vehicle Repair					200,000	100.0%
50-49-5119	Fuel					50,000	100.0%
50-49-5138	EMS IT Equip/Maintenance					114,212	100.0%
50-49-5290	SFE Allocated Expenses					883,727	100.0%
	Total	-	-	-	-	4,417,495	100.0%
COMMUNITY RISK DIVISION							
50-50-5001	Salaries					349,564	100.0%
50-50-5050	Medicare					5,069	100.0%
50-50-5060	Pension					33,209	100.0%
50-50-5065	FPPA D&D					5,130	100.0%
50-50-5085	Uniforms					2,250	100.0%
50-50-5070	Health/Life Insurance					59,654	100.0%
50-50-5075	Disability/Life Ins					2,161	100.0%
50-50-5080	Work Comp/Heart Circ Benefit					7,534	100.0%
50-50-5020	Current Leave Benefits					3,721	100.0%
50-50-5107	Supplies					5,500	100.0%
50-50-5109	Dues & Subscriptions					4,850	100.0%
50-50-5111	Conferences & Education					13,450	100.0%
50-50-5113	Public Education					6,000	100.0%
50-50-5116	Physical/Drug Tests					480	100.0%
50-50-5204	Contractual Services					10,000	100.0%
50-50-5122	Fire Investigation Expenses					600	100.0%
	Total	0	0	0	0	509,170	100.0%

LAKE DILLON FIRE PROTECTION DISTRICT

2021 General Fund Annual Budget

		LDFPD ACTUAL 2019	LDFR BUDGET 2020	OCT YTD LDFPD 2020	ESTIMATE YTD LDFPD 2020	LDFR BUDGET 2021	BUDGET YTD % 2021-2020
ADMIN SERVICES DIVISION							
50-60-5001	Salaries					202,259	100.0%
50-60-5290	EMS Allocated (33%)					(128,783)	100.0%
50-60-5020	Medicare					2,933	100.0%
50-60-5060	Pension					19,215	100.0%
50-60-5065	FPPA D&D					3,611	100.0%
50-60-5085	Uniforms					800	100.0%
50-60-5070	Health/Life Insurance					36,008	100.0%
50-60-5075	Disability/Life Ins					1,249	100.0%
50-60-5080	Work Comp/Heart Circ Benefit					5,011	100.0%
50-60-5020	Current Leave Benefits					33,666	100.0%
50-60-5204	IT Consulting Services					5,500	100.0%
50-60-5107	Station Supplies					16,500	100.0%
50-60-5108	IT Maintenance & Contracts					232,503	100.0%
50-60-5109	Dues & Subscriptions					-	100.0%
50-60-5110	Telephone-Internet & desk phones					25,600	100.0%
50-60-5111	Conferences & Education					3,500	100.0%
50-60-5138	IT- Hardware & Maint.					50,000	100.0%
	TOTAL	0		0	0	509,572	100.0%
STATION & GROUNDS							
FRISCO STATION 2							
50-71-5124	Building Maintenance					26,100	100.0%
50-71-5126	Snow Removal					4,950	100.0%
50-71-5128	Gas & Electric					13,300	100.0%
50-71-5129	Cable/Dish					0	100.0%
50-71-5130	Trash Removal					1,260	100.0%
50-71-5131	Alarm Monitoring					120	100.0%
50-71-5290	EMS Allocated Exps for Station (3/7)					(19,572)	100.0%
	TOTAL	0		0	0	26,158	100.0%
DILLON STATION 8							
50-72-5124	Building Maintenance					40,600	100.0%
50-72-5126	Snow Removal					3,300	100.0%
50-72-5127	Water & Sewer					5,250	100.0%
50-72-5128	Gas & Electric					12,750	100.0%
50-72-5129	Cable/Dish					0	100.0%
50-72-5130	Trash Removal					1,440	100.0%
50-72-5131	Alarm Monitoring					120	100.0%
50-72-5290	EMS Allocated Exps for Station (2/5)					(25,384)	100.0%
	Total	0		0	0	38,076	100.0%
HQ ADMIN BLDG							
50-73-5124	Building Maintenance					12,000	100.0%
50-73-5126	Snow Removal					1,760	100.0%
50-73-5127	Water & Sewer					3,302	100.0%
50-73-5128	Gas & Electric					12,500	100.0%
50-73-5129	Cable/Dish					-	100.0%
50-73-5130	Trash Removal					-	100.0%
50-73-5131	Alarm Monitoring					120	100.0%
50-73-5290	EMS Allocated Exps for Station (33%)					(9,795)	100.0%
	TOTAL	0		0	0	19,887	100.0%

LAKE DILLON FIRE PROTECTION DISTRICT

2021 General Fund Annual Budget

		LDFPD ACTUAL 2019	LDFR BUDGET 2020	OCT YTD LDFPD 2020	ESTIMATE YTD LDFPD 2020	LDFR BUDGET 2021	BUDGET YTD % 2021-2020
STATION & GROUNDS							
KEYSTONE STATION 11							
50-74-5124	Building Maintenance					33,256	100.0%
50-74-5126	Snow Removal					3,850	100.0%
50-74-5127	Water & Sewer					5,850	100.0%
50-74-5128	Gas & Electric					18,000	100.0%
50-74-5129	Cable/Dish					0	100.0%
50-74-5130	Trash Removal					2,200	100.0%
50-74-5131	Alarm Monitoring					110	100.0%
50-74-5290	EMS Allocated Exps for Station (2/6)					(20,878)	100.0%
	TOTAL	0		0	0	42,388	100.0%
SUMMIT COVE STN. 12							
50-75-5124	Building Maintenance					9,500	100.0%
50-75-5127	Water & Sewer					510	100.0%
50-75-5128	Gas & Electric					7,850	100.0%
50-75-5129	Cable/Dish					0	100.0%
50-75-5130	Trash Removal					300	100.0%
50-75-5131	Alarm Monitoring					120	100.0%
50-75-5290	EMS Allocated Exps for Station (33%)					(6,032)	100.0%
	TOTAL	0		0	0	12,248	100.0%
WILDERNEST FACILITY							
50-76-5124	Building Maintenance					2,900	100.0%
50-74-5126	Snow Removal					1,200	100.0%
50-76-5127	Water & Sewer					725	100.0%
50-76-5128	Gas & Electric					3,500	100.0%
	TOTAL	0		0	0	8,325	100.0%
COPPER MTN-STATION 1 -- Moved to CMCMD							
50-77-5124	Building Maintenance					16,665	100.0%
	TOTAL	0		0	0	16,669	100.0%

LAKE DILLON FIRE PROTECTION DISTRICT

2021 General Fund Annual Budget

		LDFPD ACTUAL 2019	LDFR BUDGET 2020	OCT YTD LDFPD 2020	ESTIMATE YTD LDFPD 2020	LDFR BUDGET 2021	BUDGET YTD % 2021-2020
ADMINISTRATION							
GENERAL							
10-80-5100	Admin Salaries & Banefits					551,798	100.0%
10-80-5050	Medicare					8,001	100.0%
10-80-5060	Pension					52,421	100.0%
10-80-5065	FPPA D&D					4,198	100.0%
10-80-5085	Uniforms					2,000	100.0%
10-80-5070	Health/Life Insurance					102,939	100.0%
10-80-5075	Disability/Life Ins					4,744	100.0%
10-80-5080	Work Comp/Heart Circ Benefit					5,377	100.0%
10-80-5020	Current Leave Benefits					6,270	100.0%
10-80-5101	Director/Chief Expense	6,217	12,540	1,325	1,800	38,540	207.3%
10-80-5102	Treasurer Fees	369,835	472,613	466,438	472,613	559,621	18.4%
10-80-5103	General Insurance	5,083	5,500	5,023	5,023	76,000	1281.8%
10-80-5104	Legal	8,737	10,000	18,581	25,000	85,000	750.0%
10-80-5105	Audit	16,390	7,750	10,688	10,688	41,000	429.0%
10-80-5106	Elections	35,641	35,000	2,236	35,000	35,000	0.0%
10-80-5107	Supplies	2,540	1,000	727	1,000	31,000	3000.0%
50-80-5109	Dues & Subscriptions					6,500	100.0%
50-80-5111	Conferences & Education					10,500	100.0%
10-80-5112	Other (Unemployment Ins)	4,800	-	-	-	40,800	100.0%
10-80-5114	Misc Staff Benefits					8,400	100.0%
50-80-5123	HR Expenses					6,000	100.0%
10-80-5154	TIF-Silverthorne/Dillon	32,331	89,337	86,856	89,337	112,182	25.6%
50-80-5211	Scholarship Allowance					50,000	100.0%
50-80-5270	Accreditation Expenses					21,450	100.0%
10-80-5290	EMS Allocated Expenses					(613,715)	100.0%
	Total	481,573	633,740	591,875	640,461	1,246,026	96.6%
Special Items							
10-85-5280	Employee Asst Fund Exp	4,336	2,000	8,262	8,262	2,000	0.0%
10-85-5299	Pension Fund Contribution	91,082	91,082	68,312	91,082	91,082	0.0%
	Total	95,418	93,082	76,573	99,344	93,082	0.0%
TOTAL CAPITAL EXPENDITURES w/out EMS		2,555,828	486,500	346,827	346,827	433,000	-11.0%
TOTAL OPERATING EXPENDITURES w/out EMS		8,251,273	8,456,509	8,407,205	8,469,492	10,878,694	28.6%
TOTAL EXPENDITURES w/out EMS		10,807,101	8,943,009	8,754,032	8,816,319	11,311,694	26.5%
TOTAL OPTG REV LESS OPTG EXPS w/out EMS		-1,457,080	1,056,182	1,026,810	1,163,546	1,213,926	
TOTAL EMS CAPITAL EXPENDITURES						275,000	
TOTAL EMS OPERATING EXPENDITURES						4,417,495	
TOTAL EMS EXPENDITURES						4,692,495	
TOTAL EMS OPTG REV LESS EMS OPTG EXPTS						(707,822)	
EMS FUND OPTG RESERVE BAL AT BEG OF YEAR						707,822	
EMS FUND OPTG RESERVE BAL AT END OF YEAR						0	
TRANSFER TO CAPITAL RESERVES		1,000,000	1,000,000	-	-	1,000,000	

LAKE DILLON FIRE PROTECTION DISTRICT

2021 General Fund Annual Budget

		LDFPD ACTUAL 2019	LDFR BUDGET 2020	OCT YTD LDFPD 2020	ESTIMATE YTD LDFPD 2020	LDFR BUDGET 2021	BUDGET YTD % 2021-2020
Carryover funds Dec. 31:							
10-00-2910	General Fund	4,425,690	2,406,604		4,538,624	5,618,550	
	Capital Reserve Fund	2,328,895	1,982,068		1,982,068	2,549,068	
	Total Operating Reserves	6,754,585	4,388,672		6,520,692	8,167,619	
	Operating Reserves at 33% or 4 months minimum	3,566,343	2,951,193		2,909,385	3,589,969	
	NET DIFFERENCE-FUND BALANCE VS 4 MTHS EXPS	3,188,242	1,437,479		3,611,307	4,577,650	
	Salary Data:						
	Salaries Total:					5,858,658	
	Medicare Taxes:					89,786	
	Routine OT Total:					237,630	
	Overtime Total:					325,000	
	Salary/Overtime Subtotal:					6,511,075	
	Benefits Total:					1,779,783	
	Pension Total:					577,556	
	Uniforms Total:					57,500	
	Salary/Benefits/Pen. Total:					8,925,914	
	Salary/Benefits/Pen. % of Optg Exp:					82.0%	

LAKE DILLON FIRE PROTECTION DISTRICT

2021 VOLUNTEER PENSION FUND BUDGET

11/9/20 5:04 PM

ACCT		Actual 2018	Actual 2019 12/31/2019	Budget 2020 12/31/2020	Estimate 2020 12/31/2020	Budget 2021 12/31/2021
INCOME						
30-35-8000	STATE MATCHING FUNDS	\$ 81,974	\$ 81,974	\$ 81,974	\$ 81,974	\$ 81,974
30-35-8500	EARNINGS ON INVESTMENTS	\$ 37,530	\$ 555,011	\$ 357,000	\$ 300,000	\$ 200,000
30-85-5299	CONTRIBUTION FR GENERAL FUND	\$ 91,082	\$ 91,082	\$ 91,082	\$ 91,082	\$ 91,082
	TOTAL	\$ 210,586	\$ 728,067	\$ 530,056	\$ 473,056	\$ 373,056
EXPENDITURES						
30-85-5295	AUDIT			\$ 500	\$ 500	\$ 500
30-85-5295	ADMINISTRATION	\$ 11,185	\$ 10,841	\$ 9,000	\$ 9,000	\$ 9,000
30-85-5295	ALLOCATED EXPENSES	\$ 431	\$ 1,279	\$ 1,000	\$ 1,000	\$ 1,000
30-85-5290	INVESTMENT EXPENSES	\$ 34,285	\$ 32,409	\$ 25,000	\$ 22,500	\$ 25,000
30-85-5290	PENSION PAYMENTS	\$ 442,200	\$ 446,429	\$ 452,600	\$ 448,000	\$ 453,000
	TOTAL	\$ 488,101	\$ 490,957	\$ 488,100	\$ 481,000	\$ 488,500
	BEG. RESERVE BALANCE - Jan. 1	\$ 4,069,943	\$ 3,792,429	\$ 4,029,539	\$ 4,071,495	\$ 4,063,551
	PENSION RESERVE FUND BAL. December 31	\$ 3,792,429	\$ 4,029,539	\$ 4,071,495	\$ 4,063,551	\$ 3,948,107

FLEET SERVICES FUND - 2021 BUDGET PLAN

10/15/2020 Ver 2.1

Acct. #	2018 Actual	2019 Actual	2020 Budget	2020 Estimate	2021 Budget	% Change '20/'21
REVENUES						
Beginning Reserve Balance	\$53,031	\$35,486	\$34,003	\$34,003	\$62,668	84.3%
20-31-1000 Lake Dillon Fire District	\$99,868	\$89,672	\$85,519	\$85,519	\$122,990	43.8%
20-31-2000 Lake Dillon Fire Parts	\$32,022	\$79,344	\$50,000	\$40,000	\$65,000	30.0%
20-32-1000 Red, White & Blue Fire	\$65,776	\$85,056	\$99,812	\$99,812	\$108,337	8.5%
20-32-2000 Red, White & Blue Parts	\$53,866	\$45,023	\$45,000	\$40,000	\$45,000	0.0%
20-33-1000 Copper Mountain Fire	\$48,732	\$46,308	\$43,593	\$43,593	\$0	-100.0%
20-33-2000 Copper Mountain Fire Parts	\$15,240	\$14,993	\$15,000	\$20,000	\$0	-100.0%
20-34-1000 Summit Fire Authority	\$4,152	\$6,564	\$9,290	\$9,290	\$8,888	-4.3%
20-34-2000 Summit Fire Authority Parts	\$924	\$2,512	\$3,000	\$3,000	\$3,000	0.0%
20-35-1000 IGA Outside Labor Revenue	\$18,395	\$5,818	\$8,000	\$6,000	\$6,000	-25.0%
20-35-2000 Outside Parts	\$16,887	\$5,927	\$7,000	\$8,000	\$7,000	0.0%
20-36-1000 Miscellaneous Revenue		\$616	\$0			
TOTAL REVENUE	\$408,894	\$417,319	\$400,217	\$389,217	\$428,882	7.2%
TOTAL REVENUE EXCLUDING ANNUAL ASSESSMENTS	\$190,366	\$189,102	\$162,003	\$151,003	\$188,668	16.5%
EXPENSES						
<i>Personnel</i>						
20-80-5001 Salaries (Fleet Manager & Vehicle Tech.)	\$152,082	\$141,239	\$159,767	\$136,000	\$161,181	0.9%
20-80-5070 Benefits (Fleet Manager & Vehicle Tech.)	\$33,112	\$23,765	\$31,769	\$27,000	\$36,124	13.7%
20-80-5060 Pension @8.5% (Fleet Manager & Vehicle Tech.)	\$12,167	\$11,299	\$14,379	\$12,500	\$15,312	6.5%
20-80-5080 Workers Comp Insurance	\$2,544	\$2,986	\$3,496	\$4,396	\$4,035	15.4%
20-80-5050 Medicare @1.45% (Fleet Manager & Veh. Tech.)	\$2,342	\$2,016	\$2,317	\$2,000	\$2,337	0.9%
20-80-5090 Administration Overhead (6 hrs/wk)	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600	0.0%
Total Personnel	\$205,846	\$184,905	\$215,328	\$185,496	\$222,589	3.4%
<i>Operations</i>						
20-80-5107 Operating Supplies	\$1,816	\$3,001	\$3,500	\$3,500	\$3,500	0.0%
20-80-5500 Tools/Equipment	\$3,463	\$6,073	\$5,000	\$5,500	\$5,000	0.0%
20-80-5510 Vehicle Parts (Coolant, Oil, Filters & Grease)	\$145,706	\$131,357	\$118,833	\$111,000	\$118,833	0.0%
20-80-5103 General Insurance (Garagekeepers and Vehicle)	\$4,457	\$4,979	\$5,228	\$5,228	\$5,228	0.0%
20-80-5520 Utility Cost Share @ 10.0 (1600 sq. ft.)	\$2,151	\$3,084	\$3,600	\$3,600	\$3,600	0.0%
20-80-5600 Service Vehicle Expense	\$3,051	\$5,028	\$2,700	\$2,700	\$2,700	0.0%
20-80-5110 Telephone (970) 262-5410 & (970) 418-7010	\$1,425	\$1,201	\$1,425	\$1,425	\$1,425	0.0%
20-80-5111 Continuing Education / Direct Training	\$1,918	\$1,626	\$2,000	\$0	\$2,000	0.0%
20-80-5109 Association/Subscription Dues	\$0	\$0	\$100	\$100	\$100	0.0%
Total Operations	\$163,986	\$156,349	\$142,386	\$133,053	\$142,386	0.0%
20-80-6601 Total Capital Expenses	\$3,576	\$0	\$8,500	\$8,000	\$8,500	0.0%
TOTAL EXPENSES	\$373,408	\$341,254	\$366,214	\$326,549	\$373,475	2.0%
Capital Reserve*	\$33,986	\$74,564	\$32,503	\$61,168	\$53,907	
Emergency Reserve Balance	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	0.0%

District	2021 Assessed Valuations	Percent	2021 Cost Share			
			Assessments	PERCENT	TOTALS	QRLY AMTS
CMFD			\$ 240,214	13.1%	\$ 31,468	\$ 7,867
LDFPD			\$ 240,214	38.1%	\$ 91,522	\$ 22,880
RWBFPD			\$ 240,214	45.1%	\$ 108,337	\$ 27,084
SFA	N/A		\$ 240,214	3.7%	\$ 8,888	\$ 2,222
TOTAL	\$0	0.0%		100.0%	\$ 240,214	\$ 60,054

AVERAGE USAGE OF FLEET SERVICES BY PERCENTAGE

3/11/2020

<u>YEAR</u>	<u>CMFD</u>	<u>LDFR</u>	<u>RWB</u>	<u>SFA/Fleets</u>	<u>TOTAL HOURS</u>	<u>OUTSIDE HOURS</u>	<u>GRAND TOTAL</u>
		HOURS USED					
<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	47	1492.5	402	1894.5
<u>2017</u>	297.5	518.5	616	117	1549	88.5	1637.5
<u>2018</u>	167	483	728.5	12.5	1391	110	1501
<u>2019</u>	111.5	637	600.5	34	1383	43.5	1426.5
<u>6 Yr. AVERAGE</u>	243.3	574.8	522.7	45.7	1386.4	248.6	1635.0
<u>AVG. 2017 - 2019</u>	192.0	546.2	648.3	54.5	1441.0	80.7	1521.7

<u>YEAR</u>	<u>CMFD</u>	<u>LDFR</u>	<u>RWB</u>	<u>SFA/Fleets</u>	<u>TOTAL PARTS</u>	<u>OUTSIDE PARTS*</u>	<u>* Includes</u>
		PARTS USED					
<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>2017</u>	\$12,977	\$47,912	\$55,606	\$1,613	\$118,108	\$6,724	\$124,832
<u>2018</u>	\$15,611	\$86,936	\$53,866	\$925	\$157,338	\$10,902	\$168,240
<u>2019</u>	\$12,197	\$79,090	\$44,815	\$1,934	\$138,036	\$6,941	\$144,977
<u>6 Yr. AVERAGE</u>	\$15,726	\$57,196	\$48,271	\$2,116	\$123,308	\$18,922	
<u>AVG. 2017 - 2019</u>	\$13,595	\$71,313	\$51,429	\$1,491	\$137,827	\$14,357	\$152,185

	<u>CMFD</u>	<u>LDFR</u>	<u>RWB</u>	<u>SFA/FLEETS</u>	<u>TOTAL %</u>	<u>OUTSIDE WORK % OF GRAND TOTAL</u>
		2021 COST SHARE				
<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>	23.6%	39.6%	33.6%	3.1%	100.0%	21.2%
<u>2017</u>	19.2%	33.5%	39.8%	7.6%	100.0%	5.4%
<u>2018</u>	12.0%	34.7%	52.4%	0.9%	100.0%	7.3%
<u>2019</u>	8.0%	46.1%	43.4%	2.5%	100.0%	3.0%
<u>AVERAGE</u>	17.0%	41.1%	39.0%	3.0%	100.0%	17.0%
<u>AVG. 2017 - 2019</u>	13.1%	38.1%	45.2%	3.7%	100.0%	6.4%
<u>Change from 2020</u>	-4.8%	2.2%	3.3%	-0.2%		

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. Budget based on the actual shop hours utilized in 2017, 2018 and 2019.

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 25, 2020

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 10, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2020:

PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$ 1,053,091,250
CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION±:	\$ 1,151,321,510
LESS TIF DISTRICT INCREMENT, IF ANY:	\$ 12,454,930
CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	\$ 1,138,866,580
NEW CONSTRUCTIONβ:	\$ 19,138,470
INCREASED PRODUCTION OF PRODUCING MINESψ:	\$ 0
ANNEXATIONS/INCLUSIONS:	\$ 91,571,830
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.):	\$ 56,434.36

± 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 2020:

CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTYφ:	\$ 12,117,536,510
ADDITIONS TO TAXABLE REAL PROPERTY:	
CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTSξ:	\$ 231,958,220
ANNEXATIONS/INCLUSIONS:	\$ 918,409,240
INCREASED MINING PRODUCTIONπ:	\$ 0
PREVIOUSLY EXEMPT PROPERTY:	\$ 1,403,980
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:	\$ 910,560
DISCONNECTIONS/EXCLUSIONS:	\$ 0
PREVIOUSLY TAXABLE PROPERTY:	\$ 1,126,940

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)

2020 Town of Dillon URA Revenue (based on 2019 Levies) Collected in 2021

Gross Value	Base Value	Increment Value
86,896,360	78,901,820	7,994,540
100.00%	90.80%	9.20%

Entity	Levy	Gross Revenue	Base Revenue	Increment Revenue
County Govt	19.643	1,706,905	1,549,868	157,037
Colo River	0.256	22,245	20,199	2,047
Mid Park Water	0.055	4,779	4,340	440
Mid Park (Soil)	0	0	0	0
RE-1	20.417	1,774,163	1,610,938	163,225
CMC	3.997	347,325	315,371	31,954
Lake Dillon Fire	9.007	782,676	710,669	72,007
CHMD	11.073	93,322	84,736	8,586
TOD	3.351	291,190	264,400	26,790
		5,022,605	4,560,521	462,084

CHMD Increment Calculation per ARL Vol 2, Chapter 12, Page 52

TIF Area Total Assessed Valuation	86,896,360
TIF Increment Total Assessed Valuation	7,994,540
CHMD Total Assessed Valuation	8,427,890
Percent CHMD value to total Value of TIF Area	0.09699
Increment Value to CHMD	775,370

2020 Town of Silverthorne URA Revenue (based on 2019 levies) Collected in 2021

Gross Value	Base Value	Increment Value
25,640,470	21,180,080	4,460,390
100.00%	82.60%	17.40%

Entity	Levy	Gross Revenue	Base Revenue	Increment Revenue
County Govt	19.643	503,656	416,040	87,615
Colo River	0.256	6,564	5,422	1,142
Mid Park Water	0.055	1,410	1,165	245
Mid Park (Soil)	0	0	0	0
RE-1	20.417	523,501	432,434	91,068
CMC	3.997	102,485	84,657	17,828
Lake Dillon Fire	9.007	230,944	190,769	40,175
4th St Xng Metro	0	0	0	0
4th St Xng BID	0	0	0	0
TOS	0	0	0	0
		1,368,560	1,130,487	238,073

FSCMD Increment Calculation per ARL Vol 2, Chapter 12, Page 52

TIF Area Total Assessed Valuation	25,640,470
TIF Increment Total Assessed Valuation	4,460,390
FSCMD Total Assessed Valuation	238,767
Percent FSCMD value to total Value of TIF Area	0.00931
Increment Value to FSCMD	41,540

FSCBID Increment Calculation per ARL Vol 2, Chapter 12, Page 52

TIF Area Total Assessed Valuation	25,640,470
TIF Increment Total Assessed Valuation	4,460,390
FSCBID Total Assessed Valuation	742,735
Percent FSCBID value to total Value of TIF Area	0.02897
Increment Value to FSCBID	129,210

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Lake Dillon Fire Protection District
Travis Davis or Budget Officer
PO BOX 4910
FRISCO, CO 80443

Ref: Budget Year 2021 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 2021.

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

CERTIFIED RECORD OF PROCEEDINGS
RELATING TO
LAKE DILLON FIRE PROTECTION DISTRICT
SUMMIT COUNTY, COLORADO
BUDGET HEARING FOR FISCAL YEAR
2021

WHEREAS, due and proper notice, published in accordance with the law, advised the public that (1) the proposed 2021 Budget was filed at a designated public office and available for inspection by the public; (2) a public hearing would be held electronically on December 7, 2020 at 9:00 a.m.; and (3) interested electors could comment on or file or register objections to the proposed 2021 Budget any time before the public hearing; and

WHEREAS, a public hearing was held on December 7, 2020 at 9:00 a.m., and interested electors were given the opportunity to comment on or to file or register any objections to the proposed 2021 Budget.

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

Section 1. Appropriation of 2021 Budget Revenues. That the estimated revenues for each fund as more specifically identified in the attached 2021 Budget are approved and appropriated.

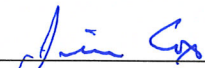
Section 2. Approval of 2021 Budget Expenditures. That the estimated expenditures for each fund as more specifically identified in the attached 2021 Budget are accepted and approved.

Section 3. Adoption of Budget for 2021. That the attached 2021 Budget as submitted is approved and adopted as the District's budget for fiscal year 2021.

Section 4. Adoption of Mill Levy. That the mill levy necessary to generate the revenues set forth in the 2021 Budget, and as previously approved by the voters within the District's jurisdiction, is hereby adopted.

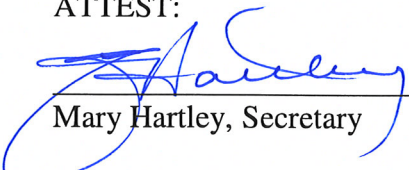
The foregoing Resolution was seconded by Director Lee.

ADOPTED AND APPROVED this 7th day of December, 2020.



Jim Cox, President

ATTEST:

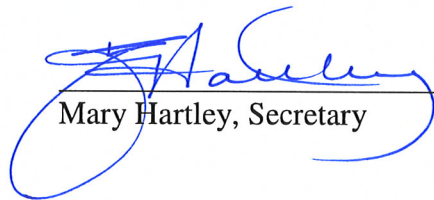


Mary Hartley, Secretary

STATE OF COLORADO)
) ss.
SUMMIT COUNTY)

I, Mary Hartley, Secretary of the Lake Dillon Fire Protection District, Summit County, Colorado, do certify that the foregoing pages numbered 1 through 3, inclusive, constitute a true and correct copy of the record of proceedings of the District Board of Directors, adopted at an open meeting of the Board held electronically at the hour of 9:00 a.m. on December 7, 2020, and recorded in the official record of proceedings, insofar as said proceedings related to the 2021 Budget; that said proceedings were duly had and taken; that the meeting was duly held; and that the persons were present at the meeting as therein shown.

IN WITNESS WHEREOF, I have hereunto subscribed my name this 7th day of December, 2020.



Mary Hartley, Secretary

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 \$ 1,151,321,510 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: \$ 1,138,866,580 (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: 12/07/2020 for budget/fiscal year 2021
(no later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	<u>9.044</u> mills	\$ <u>10,300,024</u>
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	<u>.050</u> mills	\$ <u>56,434</u>
7. Other ^N (specify): _____	_____ mills	\$ _____
_____	_____ mills	\$ _____
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	9.094 mills	\$ 10,356,458

Contact person: (print) TRAVIS DAVIS 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).