



Durango Fire Protection District



2024 Annual Budget

Prepared by the DFPD Finance Department

**Durango Fire Protection District
2024 Annual Budget**

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1. BUDGET MESSAGE FROM THE CHIEF



Durango Fire Protection District

Board of Directors

Final 2024 Budget

December 12, 2023

DFPD Board of Directors:

As you are all aware, by Colorado State Statute we are required to provide a first draft of the budget to you no later than October 15th of the year. The draft for Fiscal Year 2024 was submitted to you on October 13th, 2023. This letter will serve as the final Budget document. The Fire District uses the modified accrual basis of accounting. Durango Fire Protection District provides fire and emergency services to the City of Durango and to The Fire District. This budget letter will review the highlights of the 2024 budget.

Each year, we receive our estimated projected property tax revenues from the La Plata County Assessor by August 25th. Starting with Chief Doughty's guidance and inclusive processes he initiated in 2015, we meet with each department head to discuss the previous year's budget and their forecasted needs for the following year. This includes the following divisions and department heads: Prevention/Risk Reduction and Community Education, Fleet and Facilities, HR/Personnel, Wildfire, Communications/Radios/IT, Operations, and EMS. This process takes around five weeks to meet with each group.

In each meeting, we review the prior/current year's budget to determine where we are ending the year financially. For FY 2023, we submitted an aggressive budget with a substantial raise package included. We maximized our revenue projections and streamlined our expenditures to obtain as much leverage as we felt comfortable with to go towards raises. With all the projections in, it appears we will finish the year approximately \$1.2 million ahead of our revenue projections and over expenditures. That amount is due to a few items. First, our CMS Reimbursement (the Federal portion of the Medicaid right offs) came in very strong at \$1.5 million. We had budgeted conservatively at \$900,000. Second, the IFT revenue finished \$190,000 over budget. Those two main items, plus some accumulated savings in other areas, helped us to finish the year strong.

The above does not address the building purchase that we are planning to complete in the next month. That capital expenditure of \$4,012,236 was not in the 2023 Capital Improvement Plan. With a cost over \$816/square foot for new construction at Station 2, the Prevention and Administration wing was going to cost over \$8.7

million. Purchasing the 103 Sheppard Drive building is a cash purchase, rather than the previously financed plan, and saves the department millions of dollars with more than twice the square footage we were getting downtown. We closed on the purchase on November 17, 2023. This purchase, after the sale of the 104 building, will be paid off via gross rent in approximately 10 years, with a net zero cost to the tax payers.

With successful planning, we continue to operate well under our expenditures. I would like to address the 2024 Budget and hit the highlights. The good news is that property taxes were re-assessed in 2023 for 2024, providing a much-needed bump to our property tax revenue. Property taxes are 62% of our total revenue. The District taxes increased by 27%, and the City equivalent by 17%. Those two produced approximately \$2 million in additional revenue. The bad news is the damage the bills passed by the State legislature are having on our revenue. SB22-238 already is in place and cut over \$600,000 of revenue from the District and City combined. We will receive a portion in back-fill by the State, but only for the District, not the City since it is served via contract instead of property taxes. Our revenue projection for 2024 already includes the impact from SB22-238. A second bill, SB23B-001, will go into effect since HH did not pass, and was enacted during the special session. That will cut an additional \$350,000 from our budget. This is currently not in our revenue projections. The final numbers will not be available until January 2024. We have estimated the backfill calculations from HB22-238 and SB23B-001 and believe it will offset the losses of SB23B-001. There are still a few unknowns regarding the timing of the backfill and the process. We are working with the La Plata County Assessor and Colorado Special Districts to obtain final numbers and processes for backfill.

With the tax revenue above, I will also address some changes we will be bringing to you for approval before the end of the year. First, we are going to be raising our Prevention/Inspection fees. We are much lower than both the County and City for our reviews and need to increase our fees to match the staff time/cost required to address the demand for our services. Second, we will be increasing our EMS ambulance transport fees for 2024. This will be an increase in fees to bring us up to the basis of funding for the "Surprise Billing" act that will likely go into place next summer. The caveat to raising ambulance fees is that while you will see a slight increase in revenues, you will also see an increase in write-off/contracted payments because the gap between our charges and what Medicare and Medicaid pay will increase. So, it will be a write-off increase, but net revenue increases as well.

With the revenue increases addressed above, I will update you on projected expenditures.

The largest general fund expenditure for 2024 is a substantial pay adjustment/raise package for our members. As you all are acutely aware, our pay plans have not kept up with regional and state increases, even with the increases in 2023. We requested information early in the summer of 2023 to review our payroll comparisons. While 2024 was not a year that a full salary survey was done through Employers Council, we did have some guidance through some of Megan's other connections and groups to use as a basis. Using all the information available, we were able to bring up almost every group into the 100% midpoint match for 2024. There are always some challenges with a full match due to job descriptions, local challenges and workloads, experience by category, etc.; however, we worked hard to address those in a fair way. Our overall pay package increased by \$900,000 in pay only. With benefits, we will be at \$1,000,000. There is some offsetting revenue for our wildfire staff that reduces our actual cost by over \$150,000, and some vacancy savings that will reduce the overall cost as well. This is a substantial increase in pay but will fairly pay our staff at competitive rates for the hard work they are performing.

Additional costs for 2024 will be the Capital Projects. We are budgeting expenses of \$12 million for the Station 2 project, and revenues of the same amount via a certificate of participation or other funding measures. They will show as a large increase to the budget but must be appropriated before we can sign the GMP agreement with the contractor.

We closed on the property transfer with the City of Durango, exchanging the former 9-R property and River City Hall, on November 17th, with the City paying us \$3.6 million. There will be an estimated 6-week timeline between

closing and their move out dates for them to complete the renovation of the building they are moving community development into and thus completely out of River City Hall before we can start demolition. We expect work to begin towards the end of January, 2024.

Additional Capital projects include paying for fire apparatus we have on order, one of which will be received in 2024, and two received in 2025. We are expecting two fire engines to be completed and delivered around the end of 2023. One engine has already been paid for. The second engine will be paid upon delivery and is in the 2024 budget capital expenditures.

We are planning on some additional revenue from the sale of four vehicles we are sending to auction soon. One of these vehicles brought \$50,000 in revenue after we sold it to a regional fire department. The revenue will be recorded in whichever year they are sold. The vehicles going out for auction are older and replacing the new vehicles we have already planned for purchase; specifically, this is a 2009 ambulance, a 1997 tanker, and two older (late 1980's) fire engines.

2024 total revenue for the general fund is \$21,364,912.

2024 total expenditures for the general fund for is \$20,908,112.

Net of \$456,800.

The capital project fund is more complex with the \$12 million appropriation for the Station 2 construction, as well as revenue to support it via certificate of participation or other financing. It is unknown how much of that will be borrowed or expensed by the end of 2024, but we are estimating between \$6-7 million.

In closing, we have a strong revenue stream with the reassessment, providing a much-needed input of revenue. We have a few unknowns with the legislature action changing the math by which we can calculate our revenue but feel confident with our numbers. Our staff is our highest priority and will receive a significant but needed adjustment to their pay. Capital projects are progressing as planned with appropriate funding to support them. We budgeted in 2024 to transfer \$1.2 million into the Capital Projects fund. This budget is projecting excess revenue of \$456,800. If we meet that budget, or exceed it as we typically have done, we can transfer additional funds into the Capital Project Fund.

Please let me know if you have any questions or would like more details on any item in the budget. Eric and I would be happy to go over it to ensure our Board of Directors are confident in our budgeting, our processes, and our organization.

Randy Black
Fire Chief,
Durango Fire

2. INTRODUCTION AND DISTRICT PROFILE

Mission Statement

Providing emergency services to our community
Protecting our community from risk
Preventing emergencies through education and training
Performing all duties with courage, dedication, and respect

Values

As a member of the team I will...

Provide a safe environment for my crew

We all deserve to go home to our families.

Provide quality emergency and non-emergency care to the public.

They deserve nothing but the best.

Encourage & respect all ideas.

Everyone's opinions are valued.

Be honest and treat everyone with respect and dignity.

Integrity has no substitute.

Be a mentor and teach others.

Embrace the diversity and utilize the knowledge and talents of those around you.

Communicate with my colleagues.

This will promote trust and understanding.

Have the courage to act and do what I think is right.

Believe in yourself.

Remember that the most important acts are often small in nature but large in heart.

Acts of kindness show compassion.

Maintain the integrity, morality, and ethical foundation of the Fire & EMS service.

Thousands have devoted their lives to create it.

Be the current representative, not owner, of our profession.

Be proud and shape the future.

Be an efficient and effective steward of the community's resources.

Without their support we do not exist.

Introduction of Members

Board of Directors

Karen Barger, Chairperson

John Dezendorf

Rob Farino

Samantha Gallagher

Steve List

Tina McCallum

Lyle McKnight

Staff

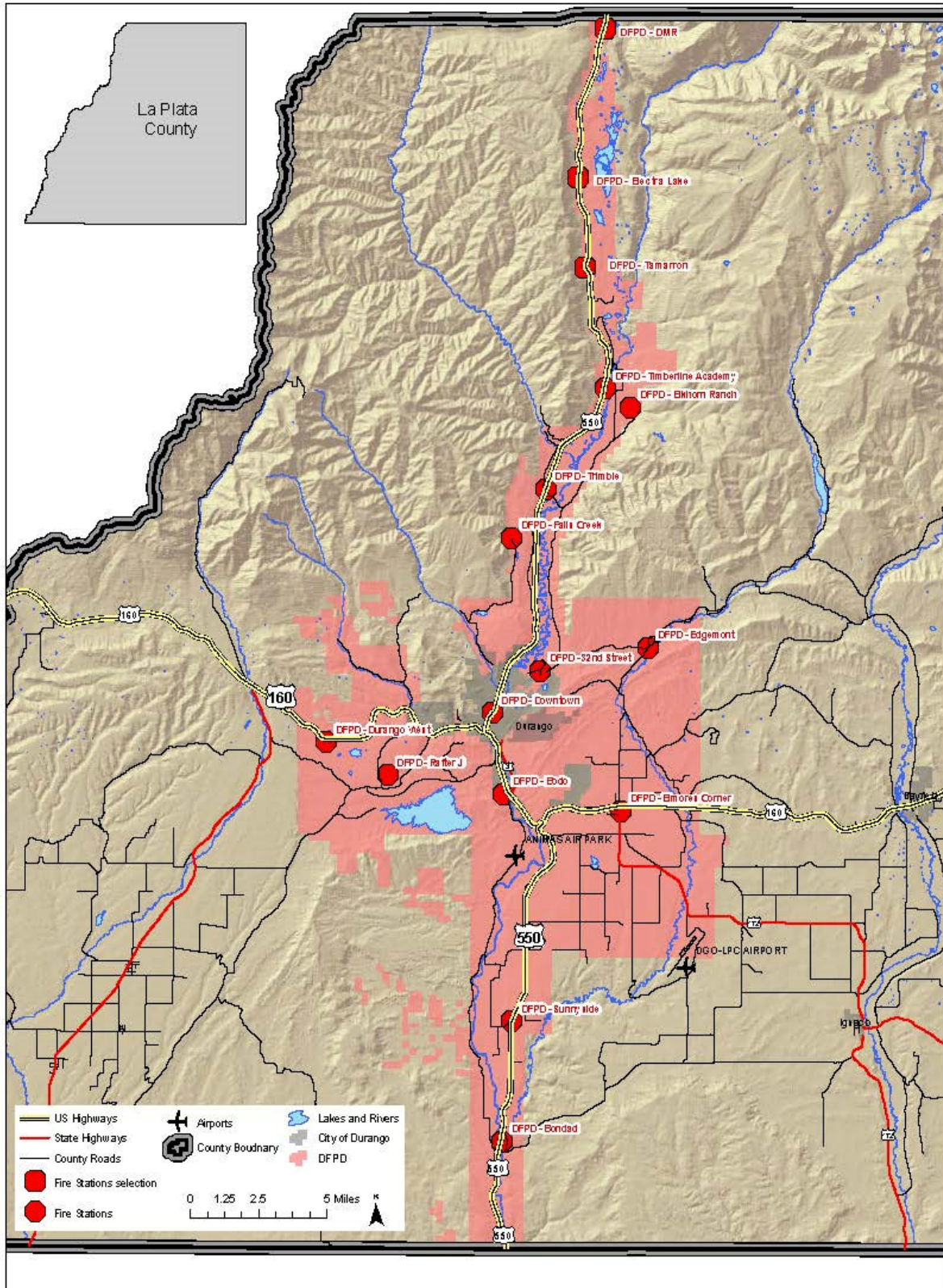
Chief – Randy Black

Finance Director – Eric Baker

Deputy Chief – Mike Krupa

Fire Marshal – Karola Hanks

District Station Map



History of the District

The Durango Fire Protection District (DFPD) is a special district formed under the Special District Act (Title 32, Article 1, C.R.S.) with the mission to provide fire protection, emergency medical services, rescue, hazardous material mitigation, prevention, public education, and public service in the Durango region. DFPD's service area extends mainly along US Highway 550 from the New Mexico state line north into the southern portion of San Juan County and covers the City of Durango and surrounding areas.

Two thousand and fourteen was the first year of service for DFPD as these services were previously provided by the Durango Fire and Rescue Authority (DFRA). DFRA was established by an intergovernmental agreement between the City of Durango (City), the Animas Fire Protection District (AFPD) and the Hermosa Cliff Fire Protection District (HCFPD) in 2002 with the goal of consolidating the fire and emergency services of the three entities. In addition to the fire protection services traditionally provided by these local governments, the authority assumed operation of an ambulance service that was previously part of Mercy Medical Center.

In 2006, with the success of DFRA providing consolidated operations and the goal of creating the most efficient and effective means of providing fire and emergency services; the founding members of the Authority asked the voters to establish a single fire protection district covering the service area of all three (Animas, Hermosa, and the City of Durango).

At an election held on November 7, 2006 the electors of the Authority members approved the formation of the DFPD and an establishing decree was entered by the District Court for La Plata County. Unfortunately, at the same election the electors failed to approve a mill levy which would provide funding for the operation of the DFPD, so fire and emergency services continued to be provided by Durango Fire and Rescue Authority.

In November, of 2011 the voters again declined to approve an operating mill levy. The Authority Members continued to believe that the consolidation of fire and emergency operations was vastly more beneficial to their constituents than each entity providing services independently, so they spent time polling citizens, determining the main objections to funding DFPD, and developed a new plan for approval of funding.

Since the property owners in the City of Durango would be most negatively impacted by a mill levy for the DFPD, the City filed a Petition for Exclusion to exclude all property within the city from the DFPD. This petition was granted by the Court. On November 5, 2013 the voters of the remaining unincorporated areas within the DFPD's boundaries approved an operating mill levy of 5.7 mills. At the same election the voters of the City of Durango approved a fifteen year agreement for DFPD to provide fire and emergency services to the City. Payment is to be made through the City's General Fund rather than by property taxes, and the contractual amount will be determined by multiplying the same 5.7 mill levy applied in the unincorporated portion of the District by the assessed valuation of taxable property within the City and a pro-rata share of specific ownership taxes. The effect is that the City pays for fire and emergency services at the same level they would with a mill levy but without the property owners of the City being negatively impacted.

Based on an agreement between the Authority Members (Animas, Hermosa, and the City) and DFRA, outstanding indebtedness of AFPD and HCFPD was paid, all assets including reserve fund balances were transferred to DFPD, and DFPD began operations on January 1, 2014. Personnel were moved to DFPD. Animas Fire Protection District, Hermosa Cliff Fire Protection District, and Durango Fire and Rescue Authority were dissolved.

A Board of Directors consisting of seven members elected at large governs the District and the authority over daily operations is delegated to a Fire Chief. The Fire Chief is responsible for carrying out the policies of the Board, overseeing daily operations of the District, and hiring the department heads and other staff members.

The District staffs four stations, 24 hours per day, seven days per week. Station One is located in Bodo Industrial Park, Station Two is located in central Durango, Station Three is located in north Durango on County Road 251, and Station 15 is located north of Durango and 4 miles south of the Durango Mountain Resort. Each of the staffed stations has a company that includes from two to seven career members: to include a Captain, Engineer, Firefighters and/or Paramedics. The District operates 13 stations staffed by volunteers; five of which are resident volunteer fire stations.

From 2007 through 2013, the Authority’s funds for capital replacement were derived exclusively from their existing operational budget and deferring those capital expenditure they could not afford. Beginning in 2014, the City of Durango began contributing \$272,052 per year for capital replacement for fifteen years for a total of \$4,080,780. Seventy five percent of that contribution is earmarked for replacement of Station Two (Downtown Durango) and the remainder can be used for any capital needs. In 2017 the voters of the District agreed to raise the mill levy from 5.7 mils to 8.2 mils with the goal that approximately one third of the increase would go to capital funding.

3. BUDGET PROCESS AND FINANCIAL POLICIES

Budget Process

The District complies with the following procedures as required by Colorado State Statutes in establishing budgetary procedures:

The Fire Chief directs the preparation of the proposed budget for the year commencing the following January 1 and submits the proposed budget to the District’s Board of Directors by October 15th of every year. The operating budget includes proposed expenditures and the means of financing them.

The District’s proposed budget specifies the calculated fee to be collected from the City of Durango for DFPD’s provision of services pursuant to the “Agreement For Fire Protection and Emergency Services Between Durango Fire Protection District and the City of Durango, Colorado” as approved by the voters in the City of Durango on November 7, 2017.

A public hearing on the proposed budget must be held before final adoption of the budget.

The budget must be adopted and the mill levy certified to the County Commissioners by the 15th of December.

Appropriations for the budget are adopted on a total fund basis. The Board of Directors may make additional appropriations during the budget year for expenditures required, but not in excess of the amount that actual revenues have exceeded budgeted revenues plus unappropriated surplus for the fund. The Fire Chief may transfer any unencumbered appropriation balance or a portion thereof from one classification or expenditure to another within each fund. At the request of the Fire Chief, the Board of Directors may, by resolution, transfer any unencumbered appropriation balance or portion thereof. The Board of Directors to date has made three additional appropriations in 2023.

Appropriations lapse at the end of the year.

Budget and Financial Policies

Budget Policies

Balanced Budget

The Authority will adopt and maintain a balanced budget as defined by state statute (Section 29-1-103(2), C.R.S.) wherein expenditures will not exceed available revenues plus beginning fund balances.

Budget Basis

The budget is adopted on the modified accrual basis of accounting which is a non-US GAAP basis.

Annual Operating Contingency

As a policy, the District tries to budget a line item for contingencies of no less than \$50,000 or up to two percent of operating expenditures to allow for unforeseen circumstances. Budget year 2024 will have 1.0% in contingency.

Fund Accounting

The activities of the District are organized into separate funds that are designated for a specific set of purposes. The District uses these funds to maintain its financial records during the year. Each fund is considered a separate accounting entity, so the operations of each fund are accounted for with a set of self-balancing accounts that comprise its revenue, expenses, assets, liabilities, and fund equity as appropriate. The general fund is the primary operating fund and is used to track revenues and expenditures associated with the services provided by the District. The Mark Carroll Volunteer Pension fund is administered by the Fire and Police Pension Association of Colorado and is not considered to be a fiduciary fund by the State of Colorado. In the 2017 budget, the District created a second fund, the Capital Projects Fund, for the purpose of some planned major construction projects over the next five to six years.

Fund Balance

For the purposes of defining fund balance, the District's definition is the noncapital portion of net assets. As a policy, the District maintains a designated portion of the Fund balance of no less than \$1,000,000 (approximately one and one-half months of expenditures), to assure financial stability. This amounts to 5.0% of our regular operating revenues. The Government Finance Officers Association's recommends an unreserved fund balance of not less than 5 to 15 percent of regular operating revenues.

Financial Policies

Reporting Entity

The Durango Fire Protection District is a special district formed under Colorado Revised Statutes and is governed by a seven member board elected at large. For financial reporting purposes, the District is a stand-alone entity; there are no component units included in the accompanying financial statements and the District is not considered a component unit of another entity. The District began operations on January 1, 2014.

On December 31, 2013, Animas Fire Protection District, Durango Fire & Rescue Authority, and Hermosa Cliff Fire Protection District transferred ownership of their fire and emergency medical service vehicles, equipment, and all real property and leased property to the District. In addition, all fire and emergency medical service personnel and volunteers of Durango Fire & Rescue Authority became employees and volunteers for the Authority.

Basis of Accounting

The District prepares its financial statements on the modified accrual basis of accounting which means that revenues are recognized when they become measurable or available (cash basis), while expenditures are accounted for or recognized in the budgeting period incurred (accrual basis). Accordingly, the requirements of Statement of Governmental Accounting Standards No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments: Omnibus – an amendment of GASB Statements No. 21 and No. 34 and No. 38, Certain Financial Statement Note Disclosures have been implemented and incorporated in the District's financial statement presentation.

The District has elected not to apply Financial Accounting Standards Board statements and interpretations issued after November 30, 1989.

Operating Revenues and Expenses

Over two thirds of the funding for DFPD comes from local tax collections fairly evenly divided between collections of taxes paid to the District and the City's contracted contribution. The taxes collected by the District come in the form of a mill levy on property within the District, specific ownership taxes on motor vehicles collected by the

County when vehicles are registered and distributed to the taxing entities within the county, and payments in lieu of taxes from the Southern Ute Indian Tribe for tax exempt property owned by the tribe that is within the District. The City's contribution comes from its general fund which is mainly funded by sales tax collected within the City. The remaining revenue is mostly made up of ambulance billing (EMS operations are partly funded by user fees), state and federal grants, and wildland fire billings.

Capital Assets

Contributed equipment - On December 31, 2013 Animas Fire Protection District, Durango Fire and Rescue Authority, and Hermosa Cliff Fire Protection District transferred by title all vehicles and equipment previously used by these entities to provide fire and emergency medical services. These assets have been valued at historical cost less accumulated depreciation at the date of transfer.

New Equipment and Facilities – New equipment or facilities purchased or obtained to replace existing equipment or facilities shall be titled in the name of the District. The addition and deletion of equipment and or facilities maintained and used by the District shall be promptly reflected in the inventory of equipment and facilities.

Capitalization Policy – Costs to acquire additional capital assets, which replace existing assets or otherwise prolong their useful lives, are capitalized for equipment, buildings, and other related costs to include furniture and equipment. The District utilizes a capitalization threshold of \$5,000.

Depreciation Policy – Depreciation of equipment, building improvements, and furniture and equipment is computed using the straight-line method over the estimated useful lives of the assets as follows:

Heavy vehicles	20 years
Medium vehicles	10 years
Light vehicles	7 years
Equipment	5-7 years
Building improvements	20 year
Buildings	40 years

Lease-Purchase Agreements

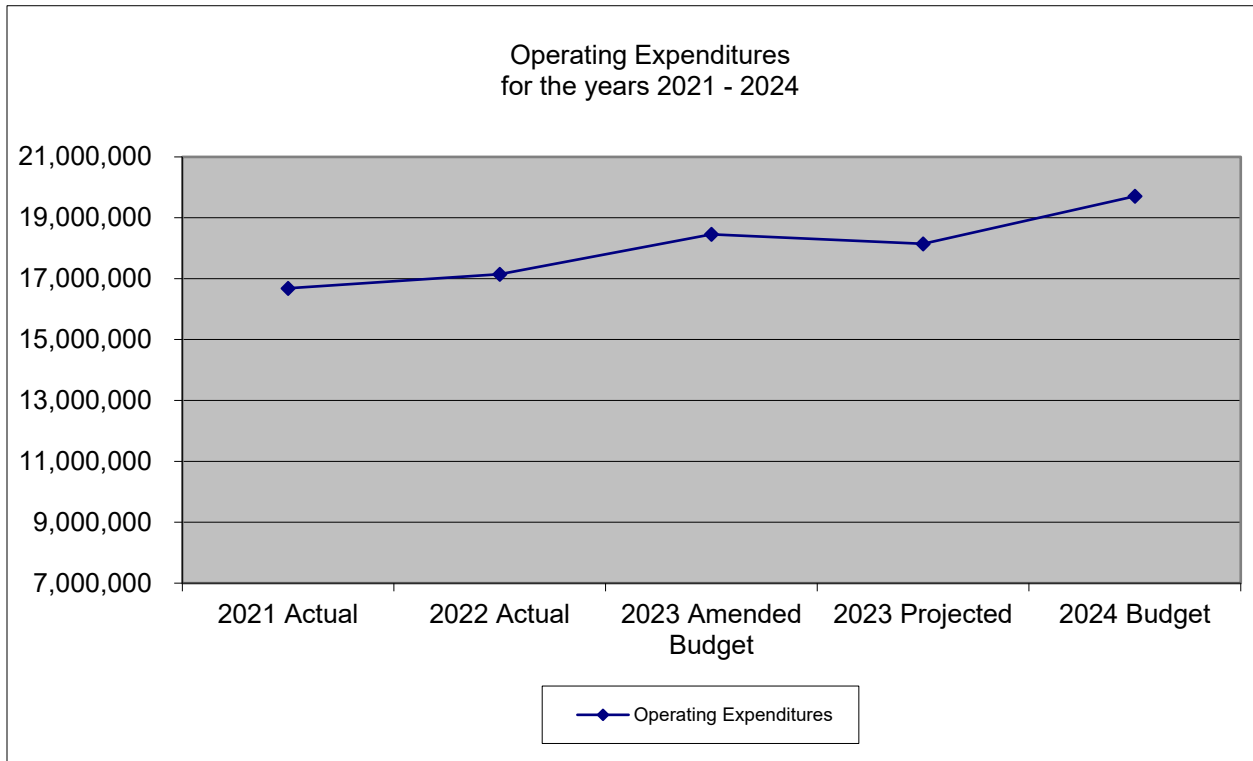
Durango Fire Protection District does not have lease-purchase agreements for any real property or for any other property.

4. GENERAL FUND

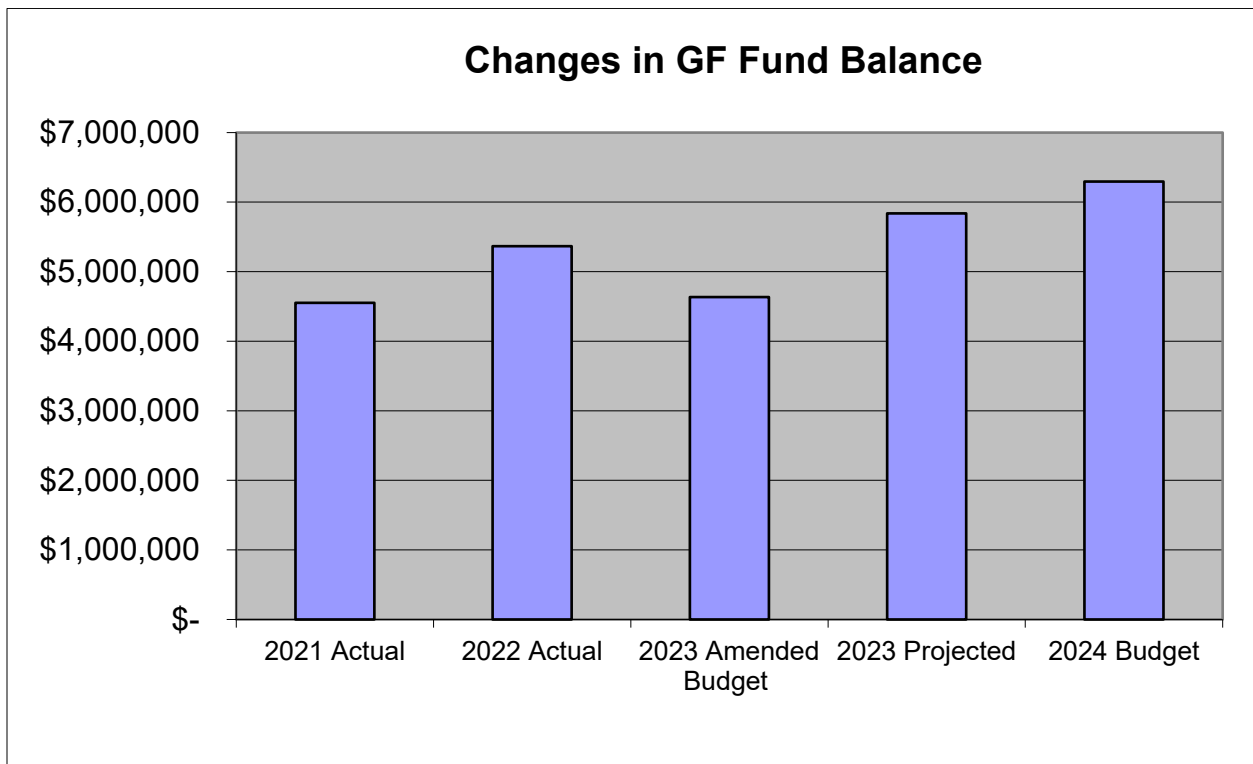
General Fund Financial Summary

	2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected	2024 Budget
Summary of Revenue					
Property taxes	4,968,121	4,954,588	5,227,708	5,132,552	6,458,353
Specific ownership taxes	1,079,122	1,087,206	1,000,000	1,026,147	1,000,000
Contract with City of Durango	4,912,436	4,918,398	4,910,344	4,910,344	5,735,059
Other local taxes	29,931	18,008	15,000	29,948	15,000
Other revenue sources					
Ambulance income	4,812,046	5,258,122	5,030,000	5,100,000	5,030,000
Interfacility transfer income	821,738	733,765	700,000	890,000	800,000
CMS supplemental payment	728,093	1,086,443	900,000	1,500,972	900,000
Grants	115,456	186,937	406,000	99,500	256,000
Prevention fees	63,173	104,118	80,000	115,000	110,000
Wildland fires	1,079,642	1,200,834	1,080,000	1,200,834	740,000
Miscellaneous	103,738	159,936	125,500	360,387	320,500
Total All Revenue Sources	18,713,496	19,708,355	19,474,552	20,365,684	21,364,912
Summary of Expenditures					
Salary	7,661,850	8,100,652	8,916,000	8,528,543	9,857,000
Salary - Single Resource	793,566	843,516	797,000	943,716	634,000
Benefits	2,265,566	2,266,461	2,450,000	2,408,761	2,666,000
Purchased professional services	574,418	763,242	1,258,082	1,000,017	1,262,840
Purchased property services	727,894	750,623	762,500	811,738	883,000
Other purchased services	209,528	306,651	262,050	189,849	324,302
Supplies	664,348	831,928	808,650	992,609	819,450
Other	3,786,388	3,281,268	3,101,520	3,268,543	3,061,520
Contingency	-	-	100,000	-	200,000
Total Operating Expenditures	16,683,558	17,144,341	18,455,802	18,143,776	19,708,112
Transfer to Capital Projects Fund	3,200,000	1,750,000	1,750,000	1,750,000	1,200,000
Total Expenditures	\$ 19,883,558	\$ 18,894,341	\$ 20,205,802	\$ 19,893,776	\$ 20,908,112
Excess or Deficiency	\$ (1,170,062)	\$ 814,014	\$ (731,250)	\$ 471,908	\$ 456,800
Beginning Fund Balance					
(Non-Capital portion of Net Assets)	5,721,541	4,551,479	5,365,493	5,365,493	5,837,401
Designated for capital expenditures					
Development fees	200,000	200,000	200,000	200,000	200,000
Designated for operating & emergency reserves					
	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Unassigned Fund Balance	3,351,479	4,165,493	3,434,243	4,637,401	5,094,201
Ending Fund Balance	4,551,479	5,365,493	4,634,243	5,837,401	6,294,201
(Non-Capital portion of Net Assets)					

Operating Expenditure Recap



Changes in GF Fund Balance



5. GENERAL FUND EXPENDITURES BY DEPARTMENT

Administration

Budget Summary

	2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected	2024 Budget
Administration					
Salary	448,476	463,695	478,000	485,624	479,000
Salary - leave and severance payouts	-	-	-	-	283,000
Benefits	113,394	116,249	121,000	124,675	128,000
Purchased professional services	325,286	460,350	497,582	581,969	635,840
Purchased property services	313,362	341,035	333,000	363,745	358,000
Other purchased services	11,799	15,760	16,500	14,665	16,500
Supplies	41,821	30,041	31,150	75,362	43,350
Other - volunteer pension	228,723	139,958	140,000	139,958	100,000
Totals	<u>1,482,861</u>	<u>1,567,088</u>	<u>1,617,232</u>	<u>1,785,998</u>	<u>2,043,690</u>

Description of Expenditures

Salary

Includes the Fire Chief, Finance Director, Human Resource Director, IT Administrator, and Finance/HR Assistant

Purchased Professional Services

Legal and audit fees, employee wellness program, director's fees, and supplies. Professional development and continuing education for Fire Chief and Finance Director

Purchased Property Services

Telephone, cell phones, copier leases, property insurance, volunteer life insurance, computer software licenses

Other Purchased Services

Dues and memberships, postage and freight, advertising, printing, and copying. Travel for professional development.

Supplies

Office supplies, vehicle fuel, publications, general supplies

Operations

Budget Summary

	2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected	2024 Budget
Operations					
Salary	199,147	196,908	207,000	208,540	200,000
Benefits	46,153	41,981	54,000	44,265	54,000
Other	-	-	-	-	-
Totals	<u>245,300</u>	<u>238,889</u>	<u>261,000</u>	<u>252,805</u>	<u>254,000</u>

Description of Expenditures

Salary

Deputy Chief and Administrative Assistant



Firefighting

Budget Summary

	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Amended Budget</u>	<u>2023 Projected</u>	<u>2024 Budget</u>
Fire fighting					
Salary	3,143,212	3,441,935	3,686,000	3,766,345	3,959,000
Salary - Single Resources	793,566	843,516	797,000	943,716	634,000
Benefits	1,043,679	1,014,944	1,064,000	1,120,972	1,171,000
Purchased professional services	10,805	16,225	436,500	78,555	279,000
Purchased property services	7,596	6,181	11,000	17,853	16,000
Other purchased services	69,507	99,158	70,600	19,044	70,500
Supplies	287,776	412,263	412,000	523,486	403,000
Other	-	-	-	-	-
Totals	<u>5,356,141</u>	<u>5,834,222</u>	<u>6,477,100</u>	<u>6,469,971</u>	<u>6,532,500</u>

Description of Expenditures

Salary

The Authority staffs four 24-Hour stations using three shifts with eighteen firefighter medics on each shift per day. The fourth station was added at the end of 2012 and is funded for two years with a federal SAFER grant.

Battalion Chief (3), Captain (9), Fire fighter/EMT & Engineer (17) and reservists

Purchased Professional Services

Employee Assistance Program and Fire fighter testing

Other Purchased Services

Dues and memberships and travel for wildland fires.

Supplies

Uniforms, safety supplies, fuel, general supplies, tools



Fire Prevention

Budget Summary

	2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected	2024 Budget
Fire prevention					
Salary	491,796	448,774	531,000	520,227	577,000
Benefits	148,251	141,949	153,000	153,585	173,000
Purchased professional services	-	-	-	-	-
Purchased property services	-	-	-	-	-
Other purchased services	2,384	2,297	3,000	2,300	3,500
Supplies	15,644	11,553	15,300	13,753	15,100
Other	-	-	-	-	-
Totals	658,075	604,573	702,300	689,865	768,600

Description of Expenditures

Salary

Fire Marshal, Assistant Fire Marshal, Plans Examiner, Inspector, Public Education specialist and Administrative Assistant

Purchased Professional Services

Professional development

Other Purchased Services

Dues and memberships

Supplies

Uniforms, office supplies, fuel, general supplies, tools, and educational supplies



Training

Budget Summary

	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Amended Budget</u>	<u>2023 Projected</u>	<u>2024 Budget</u>
Fire training					
Salary	338,530	334,491	390,000	341,493	531,000
Benefits	90,664	87,235	99,000	90,367	135,000
Purchased professional services	48,899	66,152	89,000	84,369	103,000
Purchased property services	36	-	-	-	-
Other purchased services	18,876	35,504	32,400	42,778	45,600
Supplies	47,498	23,712	39,500	29,277	41,500
Other	-	-	-	-	-
Totals	<u>544,503</u>	<u>547,094</u>	<u>649,900</u>	<u>588,284</u>	<u>856,100</u>

Description of Expenditures

Salary

Training Battalion Chief, Fire Training Captain, EMS Training Captain, and Captain – Volunteer Division

Purchased Professional Services

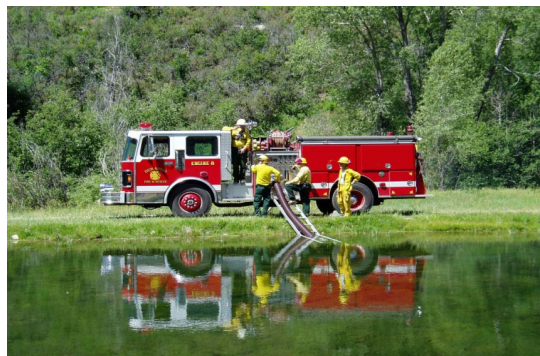
All training costs for instructors, class fees and tuition and testing

Other Purchased Services

Dues and membership, travel and per diem for off-site training

Supplies

Office supplies, fuel, books, CPR supplies, and publications



Fire Communications

Budget Summary

	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Amended Budget</u>	<u>2023 Projected</u>	<u>2024 Budget</u>
Fire communications					
Purchased professional services	-	-	-	-	-
Purchased property services	13,133	14,234	16,000	13,241	16,000
Other purchased services	96,896	135,474	120,100	88,100	164,502
Supplies	66,918	40,360	31,000	31,354	31,500
Other	-	-	-	-	-
Totals	<u>176,947</u>	<u>190,068</u>	<u>167,100</u>	<u>132,695</u>	<u>212,002</u>

Description of Expenditures

Purchased Property Services

Site rental for radio towers, repairs and maintenance to communication equipment, telephone service for repeaters

Other Purchased Services

Dispatch fees, dues, and memberships

Supplies

Radio and other communication equipment



Fire Repair Services

Budget Summary

	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Amended Budget</u>	<u>2023 Projected</u>	<u>2024 Budget</u>
Fire repair services					
Salary	274,657	307,429	307,000	295,556	307,000
Benefits	81,580	81,826	89,000	80,852	94,000
Purchased professional services	-	-	-	9,855	-
Purchased property services	172,818	214,165	190,000	176,983	190,000
Other purchased services	-	148	450	360	700
Supplies	22,268	25,441	26,200	30,213	27,000
Other	-	-	-	-	-
Totals	<u>551,323</u>	<u>629,009</u>	<u>612,650</u>	<u>593,819</u>	<u>618,700</u>

Description of Expenditures

Salary

Fleet Manager, Mechanics (2)

Purchased Professional Services

License fees and outside repair services

Purchased Property Services

Parts and maintenance for vehicles and apparatus

Other Purchased Services

Dues and memberships

Supplies

Uniforms, general supplies, small tools, fuel for service vehicles



Emergency Medical Services

Budget Summary

	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Amended Budget</u>	<u>2023 Projected</u>	<u>2024 Budget</u>
EMS					
Salary	2,766,032	2,907,420	3,317,000	2,910,758	3,521,000
Benefits	741,845	782,277	870,000	794,045	911,000
Purchased professional services	189,428	220,515	235,000	245,269	245,000
Purchased property services	8,882	1,294	3,000	1,788	3,000
Other purchased services	10,066	18,310	19,000	22,602	23,000
Supplies	155,834	251,623	208,500	160,164	202,000
CMS-Contractual agreements	2,266,834	2,594,129	2,441,200	2,605,794	2,441,200
Bad debts	1,290,831	547,181	520,320	522,791	520,320
Totals	<u>7,429,752</u>	<u>7,322,749</u>	<u>7,614,020</u>	<u>7,263,211</u>	<u>7,866,520</u>

Description of Expenditures

Salary

Battalion Chief, Administrative Assistant, Captain (3), Paramedics (20) and reservists

Purchased Professional Services

Third party billing service, currently at 7% of collections, Physician Advisor, testing of automatic external defibrillator

Purchased Property Services

Biowaste removal, repairs and maintenance of medical equipment, oxygen tank rentals

Other Purchased Services

Dues and memberships

Supplies

Medical supplies and uniforms, general supplies, tools and equipment, fuel for ambulances and vehicles, licenses, and certifications

Bad debts

Medicare contractual write-offs and non-collectible medical billings

Fire Stations and Buildings

Budget Summary

	2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected	2024 Budget
Fire stations and buildings					
Purchased property services	212,067	173,714	209,500	238,128	300,000
Supplies	26,589	36,935	45,000	129,000	56,000
Other	-	-	-	-	-
Totals	238,656	210,649	254,500	367,128	356,000

Description of Expenditures

Purchased Property Services

Utilities, trash removal, snow removal, and janitorial services and repairs and maintenance

Supplies

Cleaning and household supplies, office, kitchen, and garage supplies



6. CAPITAL PROJECTS FUND

Capital Projects Fund Revenues, Expenditures and Fund Balance

Durango Fire Protection District
 Capital Projects Fund Budget
 For the Year Ended December 31, 2024

	2021 Actual	2022 Actual	2023 Amended Budget	2023 Projected	2024 Budget
Revenues and Beginning Fund Balance					
Transfer from General Fund	3,200,000	1,750,000	1,750,000	1,750,000	1,200,000
City of Durango Capital Contribution	272,052	272,052	272,052	272,052	272,052
Lease Purchase Funding	-	-	-	-	12,000,000
Impact Fees	383,988	214,580	200,000	500,000	200,000
Capital Grants	116,385	-	405,000	405,000	-
Rental of real estate	-	30,000	120,000	105,000	250,000
Sale of 9-R Admin Building	-	-	3,550,000	3,586,275	-
Sale of 104 Sheppard Drive	-	-	-	-	1,200,000
Sale of Assets	9,900	-	-	50,001	-
Interest	1,513	5,191	5,000	30,000	5,000
Total Revenues	3,983,838	2,271,823	6,302,052	6,698,328	15,127,052
Expenditures					
Capital Expenditures for 9-R Admin Building	5,000,693	-	-	-	-
Capital Expenditures for Station 2	-	74,479	600,000	200,000	12,000,000
Capital Expenditures for Training Site	1,165,440	-	-	-	-
Purchase of 103 Sheppard Drive	-	-	4,300,000	4,009,966	320,000
Capital Equipment	394,502	1,779,305	2,108,000	2,493,707	2,550,000
Lease Purchase Payments	-	-	-	-	-
Total expenditures	6,560,635	1,853,784	7,008,000	6,703,673	14,870,000
Excess (Deficit) of Revenues Over Total Expenditures	(2,576,797)	418,039	(705,948)	(5,345)	257,052
Beginning Fund Balance	2,830,438	253,641	671,680	671,680	666,335
Designated for Capital Expenditures					
Capital Contribution for Station 2 Replacement	1,632,312	-	-	-	-
Undesignated Fund Balance	(1,378,671)	671,680	(34,268)	666,335	923,387
Ending Fund Balance	253,641	671,680	(34,268)	666,335	923,387

7. RESOLUTION TO ADOPT BUDGET



Durango Fire Protection District
142 Sheppard Drive Durango, Colorado 81303
970.382.6010 Fax 970.382.6028
www.durangofirerescue.org

RESOLUTION TO ADOPT BUDGET
(Pursuant to 29-1-108, C.R.S.)
RESOLUTION 2023-12

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE DURANGO FIRE PROTECTION DISTRICT, LA PLATA COUNTY AND SAN JUAN COUNTY, COLORADO FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2024 AND ENDING THE LAST DAY OF DECEMBER, 2024.

WHEREAS, the Board of Directors of the Durango Fire Protection District has directed Chief Randy Black to cause the Durango Fire Protection District to prepare and submit a proposed budget to said Board of Directors at the proper time, and;

WHEREAS, Randy Black, Chief of the Durango Fire Protection District, has caused the proposed budget to be submitted to the Board of Directors for its consideration on October 24, 2023, 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 December 12, 2023 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 or planned to be expended from unrestricted reserves so that the budget remain in balance, as required by law.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE DURANGO FIRE PROTECTION DISTRICT, LA PLATA COUNTY AND SAN JUAN COUNTY, COLORADO:

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

General Fund \$20,908,112
Capital Projects Fund \$ 14,870,000

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

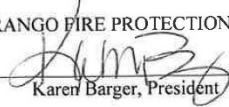
General Fund \$21,364,912
Capital Projects Fund \$ 15,127,052

Section 3 – That the budget submitted, amended, and hereinabove summarized by fund, hereby is approved as the budget of the Durango Fire Protection District for the year stated above.

Section 4 – That the budget hereby approved and adopted shall be signed by the President and the Secretary of the Board and made a part of the public records of the District.

ADOPTED AND APPROVED this 12th day of December, 2023.

DURANGO FIRE PROTECTION DISTRICT

BY: 
Karen Barger, President

ATTEST: 
Tina McCallum, Secretary/Treasurer

8. RESOLUTION TO APPROPRIATE SUMS OF MONEY



Durango Fire Protection District
142 Sheppard Drive Durango, Colorado 81303
970.382.6010 Fax 970.382.6028
www.durangofirerescue.org

RESOLUTION TO APPROPRIATE SUMS OF MONEY
(Pursuant to Section 29-1-108, C.R.S.)

RESOLUTION 2023-13

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS, IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE DURANGO FIRE PROTECTION DISTRICT, LA PLATA COUNTY AND SAN JUAN COUNTY, COLORADO, FOR THE 2024 BUDGET YEAR.

WHEREAS, the Board of Directors of the Durango Fire Protection District has adopted the annual budget in accordance with the Local Government Budget Law, including C.R.S. Section 29-1-108, on December 12, 2023, and;

WHEREAS, the Board of Directors of the Durango Fire Protection District has made provisions therein for revenues and other financing sources in an 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 and reserves or fund balances provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the Durango Fire Protection District.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE DURANGO FIRE PROTECTION DISTRICT, LA PLATA COUNTY AND SAN JUAN COUNTY, COLORADO:

Section 1 – That the following sums of money are hereby appropriated from the revenue of each fund, to each fund, for the purposes stated:

General Fund	Current operating expenses	\$19,708,112
General Fund	Transfer to Capital Projects Fund	\$ 1,200,000
Capital Projects Fund	Capital expenses	\$14,870,000

ADOPTED AND APPROVED this 12th day of December, 2023.

DURANGO FIRE PROTECTION DISTRICT

BY: 
Karen Barger, President

ATTEST:


Tina McCallum, Secretary/Treasurer

9. RESOLUTION TO SET MILL LEVIES



Durango Fire Protection District
142 Sheppard Drive Durango, Colorado 81303
970.382.6010 Fax 970.382.6028
www.durangofirerescue.org

RESOLUTION TO SET MILL LEVIES
(Pursuant to Section 39-5-128, C.R.S. and 39-1-111, C.R.S.)

RESOLUTION 2023-14

A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2023, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE DURANGO FIRE PROTECTION DISTRICT, LA PLATA COUNTY AND SAN JUAN COUNTY, COLORADO, FOR THE 2024 BUDGET YEAR.

WHEREAS, the Board of Directors of the Durango Fire Protection District has adopted the annual budget in accordance with the Local Government Budget Law, including C.R.S. Section 29-1-108, on December 12, 2023, and;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$6,383,353, such amount to be adjusted upon receipt of the Final Valuation for Assessment from the La Plata County and San Juan County Assessor and;

WHEREAS, the 2023, valuation for assessment for the Durango Fire Protection District as certified by the County Assessors is \$778,457,709, such amount to be adjusted upon receipt of the Final Valuation for Assessment from the La Plata County and San Juan County Assessor.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE DURANGO FIRE PROTECTION DISTRICT, LA PLATA COUNTY AND SAN JUAN COUNTY, COLORADO:

Section 1 – That for the purpose of meeting all general operating expenses of the Durango Fire Protection District during the 2024 budget year, there is hereby levied a tax of 8.2 mills upon each dollar of the total Final Valuation for Assessment of all taxable property within the Durango Fire Protection District for the year 2023.

Section 2 – That the Treasurer of the Board of Directors of the Durango Fire Protection District is hereby authorized and directed to certify to the County Commissioners of La Plata and San Juan Counties, Colorado the mill levies for the Durango Fire Protection District as hereinabove determined and set.

ADOPTED AND APPROVED this 12th day of December, 2023.

DURANGO FIRE PROTECTION DISTRICT

BY: 
Karen Barger, President

ATTEST:


Tina McCallum, Secretary/Treasurer