

Durango Fire Protection District



2023 Annual Budget

Prepared by the DFPD Finance Department

**Durango Fire Protection District
2023 Annual Budget**

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1. BUDGET MESSAGE FROM THE CHIEF



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Durango Fire Protection District
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www.durangofirerescue.org

November 22, 2022

Durango Fire Protection District
Board of Directors

Dear Directors,

Colorado State law concerning Special Districts mandates that on or before October 15th you be provided with the first draft of the annual budget for the coming year. Final approval of that budget must occur by December 15th for the coming year. In the years that I have been Fire Chief, we have never worked so hard to try to provide opportunities to grow our programs, cultivate the opportunities to support our staff, and to create a service model truly reflective of our community's needs as the budget attached hereto. This budget is the result of hours upon hours of work by many staff members to reflect our best efforts to provide services to our constituents. Attached, please find the final draft of our 2023 budget.

I would like to start out by commenting on our accomplishments through our budgeting process for the 2022 year. It appears that our 2022 fiscal year will end with the organization having expended approximately \$18,806,250 in the General Fund. This is the total of all general fund expenditures, transfers to the capital fund, and all bills accounted for and paid. Based on that number, we have finished the year with an excess of revenue over expenditures of approximately \$497,781.

Highlights of the fiscal year include a very productive wildland season, even though we were blessed with rains from June through present (more than I have ever experienced since I moved to the region in 1989). We also had an exceptional year with our Inter-facility transport program topping all previous years in call volume and meeting the critical needs of the community in our efforts to transport patients to larger and better suited and skilled facilities around the state.

We also received the largest CMS contractual reimbursement payment we have ever received - just over a million dollars to help offset the deficit between our organizational costs and the pay rates for Medicaid.

Finally, we were fortunate to receive several grants and payments to assist with costs related to the COVID Pandemic and grant funding to assist in the purchase of two ambulances needed for our fleet.

We were able to make up for a deficit we became aware of related to our salary and benefit structure, presenting a mid-year pay adjustment which I believe substantially helped our employees. As a reminder, our ability to complete effectively with wages and benefits has a huge bearing on our

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success with recruitment and retention. Without a competitive wage-scale we would easily lose much of our talent to other agencies competing for the best firefighters and medics available.

Based on these factors, I feel safe representing to you that we will have a very successful year from a fiscal perspective. Our goal is to be just as effective, or even more so with the 2023 budget you have approved.

2023 Anticipated Revenue

Revenues for the 2023 budget year showed little change from 2022 related to tax funding. The City of Durango is anticipated to contribute \$4,910,344 in property tax, and approximately \$500,000 in Specific Ownership Tax to the District. This is virtually unchanged from last year. Our Fire District taxation is projected to be \$5,227,708 and \$500,000 in specific ownership tax. The \$205,254 increase is assumed to be related to the valuation of oil and gas production within the district which experienced price increases. In 2023 there will be a reassessment of the real property tax values, which we anticipate will provide a substantial boost to the valuations of both the City and the Fire District.

We have also increased the anticipated revenue for our Ambulance income by a substantial amount. Our 2022 budget contemplated \$5,100,000 from ambulance revenue however we anticipate finishing the year at \$5,100,000. For 2023, we have plugged in a revenue point of \$5,030,000. Please also remember that as our ambulance revenues go higher, so too does our bad debt factor under the expenses.

We also increased our anticipation of revenue from the CMS reimbursement that we get once per year in September. This year we received \$1,086,000 – substantially more than our budget number of \$720,000. This year we are plugging in \$900,000 as our revenue budget for this line in an effort to create more room to support programs we are expanding into.

The last substantial change that we are supporting this year in our revenue section is that we are choosing to increase our wildland revenue. The 2022 budget contemplated \$500,000 in wildland revenue. Our actual anticipated year end number will be more like \$1,100,000. While this seems like a substantial miss, please remember as our revenue factors go up, so too does the accompanying expenses for wildland salary and such. We have always held to a fairly low number in our revenue budget for wildland, which makes you look heroic in a very slow year however, prevents the organization from benefiting from strong years because the additional revenue does not support program expansion.

In total, we are budgeting for a total revenue package for 2023 of \$19,174,552.

Expenditures

On the expenditures portion of the budget, there are a few changes of note to cover.

Possibly the most significant yet unanticipated expense factor in the 2022 budget was the sudden and unforeseeable increase in the cost of fuel. At our best guess, we have budgeted each division's fuel expenses for the level that we are calculating we should finish at this year. In total, we had budgeted

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\$124,425 for fuel in our 2022 budget and obviously missed significantly. For 2023, we are using a total factor of \$227,000 as our target for fuel expenses. Dependent on how the factors effecting the market advance, we are hopeful this will cover what our actual costs may be for the coming year.

Our efforts to better control and grow our services in the organization are driving some re-organization and expansion to our staffing model. Utilizing our training positions and our volunteer coordinator as shift assignments working 24 hour shifts and supporting those efforts with an administrative training chief that can oversee the program and keep the strings pulled together at the top is our proposed solution to the current vacancies in the training division. This move will add one senior captain level responder to each shift, fortifying the ability to place a second command level supervisor on active working incidents and enabling us to utilize an embedded safety officer on calls posing a significant hazard to our troops. This move will be supplemented with the creation of a second Deputy Chief position, effectively splitting the roles of our senior command staff to Administration or Operations. Among other benefits, this move will enable us to closely monitor our downtown fire station construction project and will set us up nicely for the transition of the Fire Chief position soon.

Luckily, we had a very successful year related to our healthcare and workers compensation utilization. Based on this success, we received the most competitive renewal rate on our health insurance, totaling only a 2% rate increase. Similarly, our workers compensation experience mod went down (good) again causing our premiums to be driven down even further than the 5-10% increase in rates would have raised it. At the end of the day, we believe our total net payments for work comp will be less than our totals for 2022.

Finally, we are proposing a significant salary increase across the board for our employees. As you are aware, we have been losing people to the job market based on our struggles to keep up with how quickly our competing agencies are advancing their compensation packages. Our salary survey information suggested that we should “age” the annual salary factors by 5% on top of where we placed the bar with our 2022 mid-year pay increase. This would look like a 5% increase in the pay grades across the board, and then a 2% step and /or grade move totaling a 7% total increase. Unfortunately, even with a very aggressive adjustment upward to our revenue platform, we cannot afford this move based on the funding at our disposal.

After some intense meetings, planning sessions, a whole lot of arm twisting, and some creative diminishment to expenses, we are proposing to support a salary increase that will total 6% across the board for our members. This will be extended as a 4% grade adjustment, and 2% for their step and grade moves if they had a successful year as determined by their annual appraisal and development plan. To give you a bottom line on how this adjustment will affect our totals, this proposal will increase our total of salary and benefits from \$10,643,000 in 2022 to \$11,863,000 in 2023. This is the total combined cost of the 4% midyear adjustments we did last May, and the proposed 6% total increase for the coming year. While this seems like a huge number, we have to be realistic about expecting that our people are going to make those wages – either here, or at the agencies that they leave us for. Unfortunately, this is the current environment in recruitment and retention for Fire and EMS agencies. The good news is that we have figured out how to afford these increases, and I believe that this will set the stage to better and more effectively use our available funding for increases in services.

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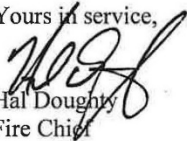


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So, ladies and gentlemen of the board, please accept this final draft of our 2023 budget. I am excited about the changes that are coming for us in the future, and I look forward to turning this budget into a tangible win for our organization and for our community.

Thank you so much for trusting me to lead this great organization.

Yours in service,



Hal Doughty
Fire Chief
Durango Fire Protection District

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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

Samantha Gallagher, Chairperson

Karen Barger

John Dezendorf

Steve List

Tina McCallum

Lyle McKnight

Kathy Morris

Staff

Chief – Hal Doughty

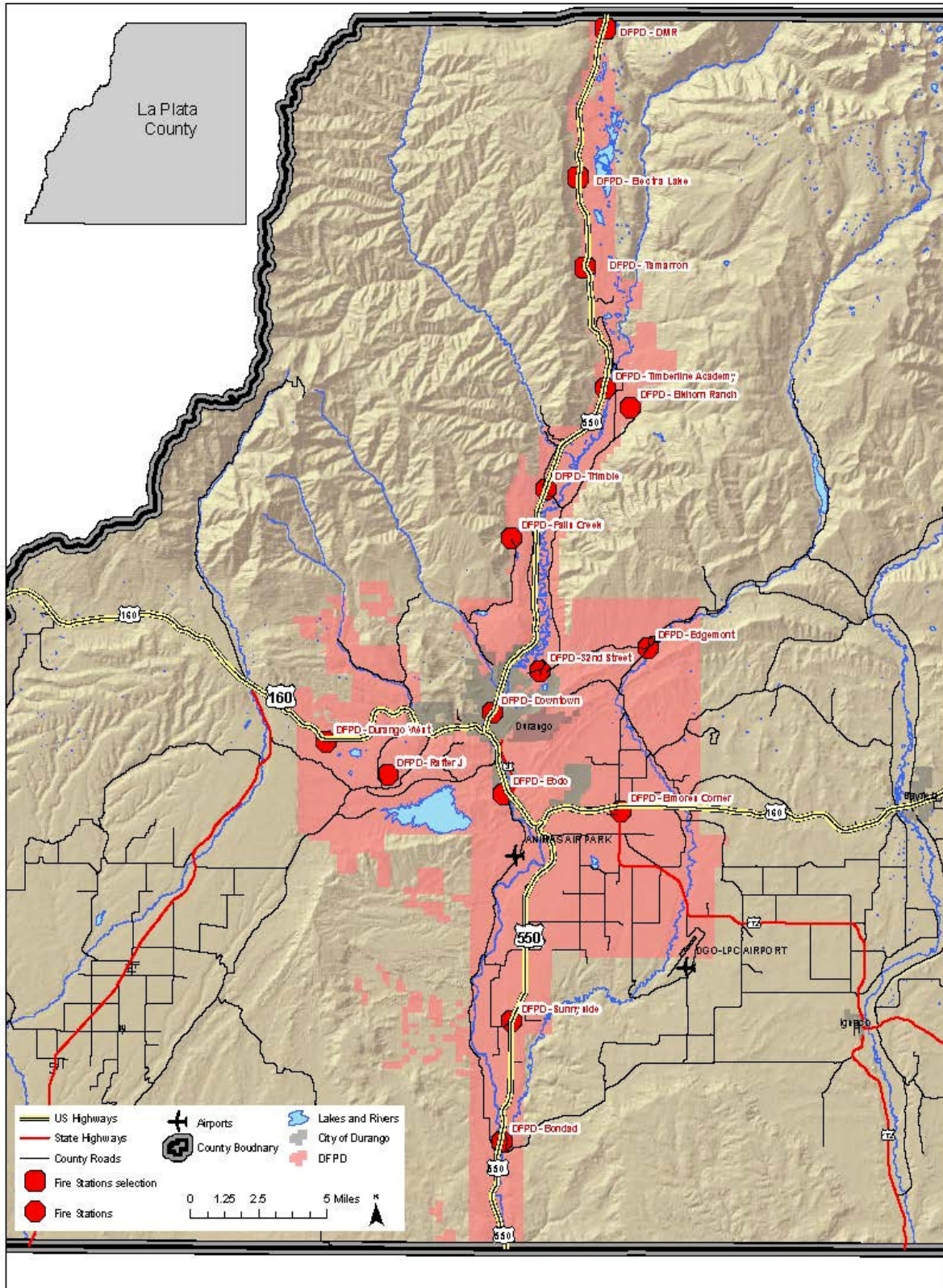
Finance Director – Eric Baker

Deputy Chief – Randy Black

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 two additional appropriations in 2022.

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 2023 will have 0.5% 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. Further specifics can be found in the Capital Projects Fund – Five Year Projection and the Schedule of Station Replacement.

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 5.2% 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

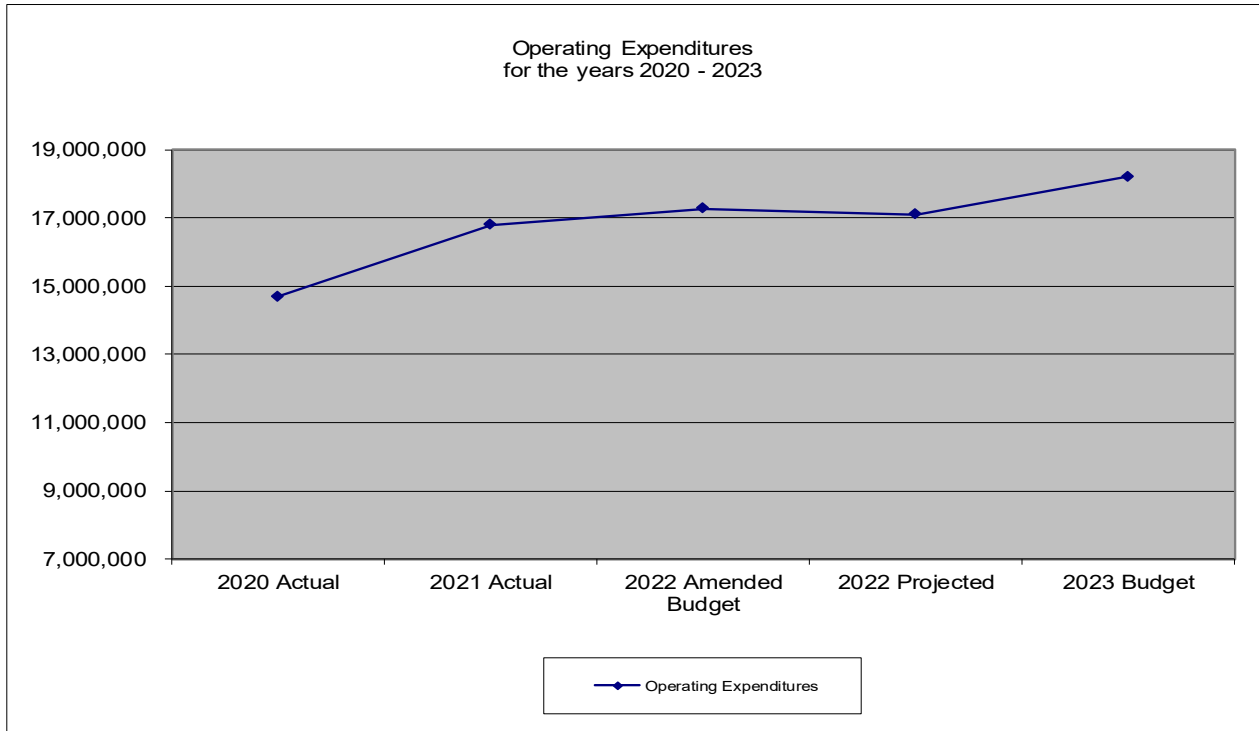
Durango Fire Protection District does not have lease-purchase agreements for any real property or for any other property.

4. GENERAL FUND

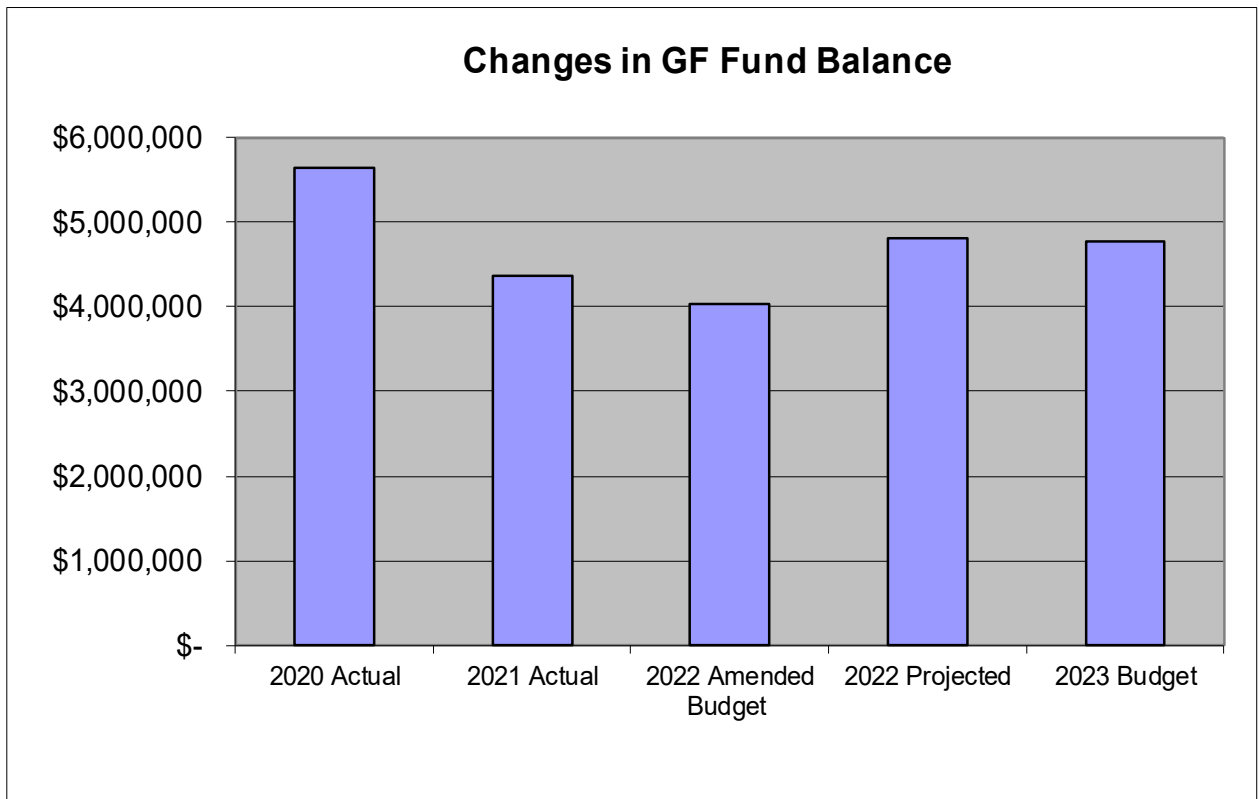
General Fund Financial Summary

	2020 Actual	2021 Actual	2022 Amended Budget	2022 Projected	2023 Budget
Summary of Revenue					
Property taxes	4,782,739	4,968,121	5,022,454	4,964,019	5,227,708
Specific ownership taxes	969,300	1,079,122	1,000,000	1,040,000	1,000,000
Contract with City of Durango	4,875,754	4,912,436	4,934,504	4,934,504	4,910,344
Other local taxes	44,123	29,931	30,000	18,008	15,000
Other revenue sources					
Ambulance income	3,928,544	4,812,046	5,100,000	5,100,000	5,030,000
Interfacility transfer income	560,473	821,738	700,000	650,528	700,000
CMS supplemental payment	870,960	728,093	720,000	1,086,000	900,000
Grants	106,223	115,456	6,000	170,840	406,000
Impact fees	-	-	-	-	-
Prevention fees	55,373	63,173	70,000	100,000	80,000
Wildland fires	978,521	1,079,642	1,050,000	1,100,000	780,000
Miscellaneous	521,956	103,738	73,500	140,132	125,500
Total All Revenue Sources	17,693,966	18,713,496	18,706,458	19,304,031	19,174,552
Summary of Expenditures					
Salary	7,133,953	7,661,850	7,995,000	8,098,808	8,916,000
Salary - Single Resource	634,460	793,566	1,016,000	900,040	497,000
Benefits	2,156,862	2,265,566	2,332,000	2,414,094	2,450,000
Purchased professional services	497,111	574,418	799,523	703,979	1,258,082
Purchased property services	590,636	727,894	729,500	706,814	762,500
Other purchased services	170,139	209,528	240,150	251,630	262,050
Supplies	687,003	664,348	689,225	771,435	808,650
Other	2,741,025	3,786,388	3,240,000	3,209,450	3,101,520
Contingency	-	-	200,000	-	100,000
Total Operating Expenditures	14,611,189	16,683,558	17,241,398	17,056,250	18,155,802
Transfer to Capital Projects Fund	2,600,000	3,200,000	1,750,000	1,750,000	1,000,000
Total Expenditures	\$ 17,211,189	\$ 19,883,558	\$ 18,991,398	\$ 18,806,250	\$ 19,155,802
Excess or Deficiency	\$ 482,777	\$ (1,170,062)	\$ (284,940)	\$ 497,781	\$ 18,750
Beginning Fund Balance					
(Non-Capital portion of Net Assets)	5,238,764	5,721,541	4,551,479	4,551,479	5,049,260
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	4,521,541	3,351,479	3,066,539	3,849,260	3,868,010
Ending Fund Balance	5,721,541	4,551,479	4,266,539	5,049,260	5,068,010
(Non-Capital portion of Net Assets)					

Operating Expenditure Recap



Changes in GF Fund Balance



5. GENERAL FUND EXPENDITURES BY DEPARTMENT

Administration

Budget Summary

	2020 Actual	2021 Actual	2022 Amended Budget	2022 Projected	2023 Budget
Administration					
Salary	401,292	448,476	450,000	463,448	478,000
Benefits	116,192	113,394	118,000	114,501	121,000
Purchased professional services	290,658	325,286	496,023	414,697	497,582
Purchased property services	292,138	313,362	336,500	328,524	333,000
Other purchased services	18,662	11,799	17,000	14,739	16,500
Supplies	18,851	41,821	28,725	24,136	31,150
Capital property	-	-	-	-	-
Other - volunteer pension	222,215	228,723	140,000	140,000	140,000
Totals	<u>1,360,008</u>	<u>1,482,861</u>	<u>1,586,248</u>	<u>1,500,045</u>	<u>1,617,232</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

	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Amended Budget</u>	<u>2022 Projected</u>	<u>2023 Budget</u>
Operations					
Salary	188,580	199,147	191,000	195,340	207,000
Benefits	38,066	46,153	53,000	42,331	54,000
Purchased professional services	-	-	-	-	-
Purchased property services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies	-	-	-	-	-
Capital property	-	-	-	-	-
Other	-	-	-	-	-
Totals	<u>226,646</u>	<u>245,300</u>	<u>244,000</u>	<u>237,671</u>	<u>261,000</u>

Description of Expenditures

Salary

Deputy Chief and Administrative Assistant



Firefighting

Budget Summary

	2020 Actual	2021 Actual	2022 Amended Budget	2022 Projected	2023 Budget
Fire fighting					
Salary	3,064,578	3,143,212	3,157,000	3,416,325	3,686,000
Salary - Single Resources	634,460	793,566	1,016,000	900,040	497,000
Benefits	984,877	1,043,679	952,000	1,025,275	1,064,000
Purchased professional services	19,167	10,805	21,000	10,688	436,500
Purchased property services	3,182	7,596	15,000	7,991	11,000
Other purchased services	43,637	69,507	50,550	70,072	70,600
Supplies	330,311	287,776	339,300	409,615	412,000
Capital property	-	-	-	-	-
Other	-	-	-	-	-
Totals	5,080,212	5,356,141	5,550,850	5,840,006	6,177,100

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

	2020 Actual	2021 Actual	2022 Amended Budget	2022 Projected	2023 Budget
Fire prevention					
Salary	392,368	491,796	487,000	448,862	531,000
Benefits	137,714	148,251	154,000	141,426	153,000
Purchased professional services	-	-	-	-	-
Purchased property services	-	-	-	-	-
Other purchased services	2,320	2,384	3,800	2,532	3,000
Supplies	17,389	15,644	15,200	14,065	15,300
Capital property	-	-	-	-	-
Other	-	-	-	-	-
Totals	549,791	658,075	660,000	606,885	702,300

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

	2020 Actual	2021 Actual	2022 Amended Budget	2022 Projected	2023 Budget
Fire training					
Salary	330,248	338,530	367,000	362,268	390,000
Benefits	90,356	90,664	100,000	91,068	99,000
Purchased professional services	24,036	48,899	86,000	53,967	89,000
Purchased property services	-	36	-	-	-
Other purchased services	2,726	18,876	30,400	28,294	32,400
Supplies	22,547	47,498	35,950	27,582	39,500
Capital property	-	-	-	-	-
Other	-	-	-	-	-
Totals	<u>469,913</u>	<u>544,503</u>	<u>619,350</u>	<u>563,179</u>	<u>649,900</u>

Description of Expenditures

Salary

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

Purchased Professional Services

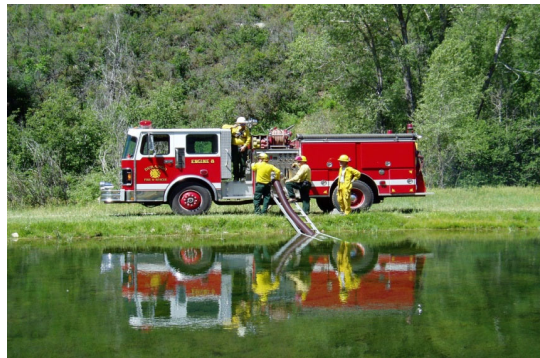
All training costs for instructors, class fees and tuition and testing

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>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Amended Budget</u>	<u>2022 Projected</u>	<u>2023 Budget</u>
Fire communications					
Purchased professional services	-	-	500	-	-
Purchased property services	15,014	13,133	15,000	17,340	16,000
Other purchased services	92,520	96,896	120,100	120,100	120,100
Supplies	57,727	66,918	31,000	32,487	31,000
Capital property	-	-	-	-	-
Other	-	-	-	-	-
Totals	<u>165,261</u>	<u>176,947</u>	<u>166,600</u>	<u>169,927</u>	<u>167,100</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>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Amended Budget</u>	<u>2022 Projected</u>	<u>2023 Budget</u>
Fire repair services					
Salary	234,684	274,657	293,000	304,091	307,000
Benefits	66,498	81,580	91,000	95,011	89,000
Purchased professional services	-	-	-	-	-
Purchased property services	105,547	172,818	155,000	172,500	190,000
Other purchased services	429	-	200	253	450
Supplies	13,098	22,268	22,200	25,774	26,200
Capital property	-	-	-	-	-
Other	-	-	-	-	-
Totals	<u>420,256</u>	<u>551,323</u>	<u>561,400</u>	<u>597,629</u>	<u>612,650</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

	2020 Actual	2021 Actual	2022 Amended Budget	2022 Projected	2023 Budget
EMS					
Salary	2,522,203	2,766,032	3,050,000	2,908,474	3,317,000
Benefits	723,159	741,845	864,000	904,482	870,000
Purchased professional services	163,250	189,428	196,000	224,627	235,000
Purchased property services	695	8,882	6,000	2,219	3,000
Other purchased services	9,845	10,066	18,100	15,640	19,000
Supplies	198,528	155,834	171,850	193,445	208,500
Capital property	-	-	-	-	-
CMS-Contractual agreements	1,653,033	2,266,834	2,564,200	2,530,167	2,441,200
Bad debts	865,777	1,290,831	535,800	539,283	520,320
Totals	<u>6,136,490</u>	<u>7,429,752</u>	<u>7,405,950</u>	<u>7,318,337</u>	<u>7,614,020</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

	2020 Actual	2021 Actual	2022 Amended Budget	2022 Projected	2023 Budget
Fire stations and buildings					
Purchased property services	174,060	212,067	202,000	178,240	209,500
Other purchased services	-	-	-	-	-
Supplies	28,552	26,589	45,000	44,331	45,000
Capital Property	-	-	-	-	-
Other	-	-	-	-	-
Totals	<u>202,612</u>	<u>238,656</u>	<u>247,000</u>	<u>222,571</u>	<u>254,500</u>

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, 2023

	2020 Actual	2021 Actual	2022		2023 Budget
			Amended Budget	2022 Projected	
Revenues and Beginning Fund Balance					
Transfer from General Fund	2,600,000	3,200,000	1,200,000	1,750,000	1,000,000
City of Durango Capital Contribution	272,052	272,052	272,052	272,052	272,052
Lease Purchase Funding	-	-	3,000,000	-	-
Development Fees	219,542	383,988	300,000	210,000	200,000
Capital Grants	-	116,385	-	-	405,000
Rental of real estate	-	-	-	-	120,000
Sale of Assets	15,300	9,900	-	-	-
Interest	23,911	1,513	2,000	3,800	5,000
Total Revenues	<u>3,130,805</u>	<u>3,983,838</u>	<u>4,774,052</u>	<u>2,235,852</u>	<u>2,002,052</u>
Expenditures					
Capital Expenditures for Station 2	-	5,000,693	3,000,000	83,000	600,000
Capital Expenditures for Station 3	193,768	-	-	-	-
Capital Expenditures for Training Site	937,784	1,165,440	-	-	-
Capital Equipment	2,971,402	394,502	1,630,000	1,633,966	2,108,000
Lease Purchase Payments	-	-	100,000	-	-
Total expenditures	<u>4,102,954</u>	<u>6,560,635</u>	<u>4,730,000</u>	<u>1,716,966</u>	<u>2,708,000</u>
Excess (Deficit) of Revenues Over Total Expenditures	<u>(972,149)</u>	<u>(2,576,797)</u>	<u>44,052</u>	<u>518,886</u>	<u>(705,948)</u>
Beginning Fund Balance	3,802,587	2,830,438	253,641	253,641	772,527
Designated for Capital Expenditures					
Capital Contribution for Station 2 Replacement	1,632,312	-	-	-	-
Undesignated Fund Balance	<u>1,198,126</u>	<u>253,641</u>	<u>297,693</u>	<u>772,527</u>	<u>66,579</u>
Ending Fund Balance	<u>2,830,438</u>	<u>253,641</u>	<u>297,693</u>	<u>772,527</u>	<u>66,579</u>

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 2022-8

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, 2023 AND ENDING THE LAST DAY OF DECEMBER, 2023.

WHEREAS, the Board of Directors of the Durango Fire Protection District has directed Chief Hal Doughty 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, Hal Doughty, Chief of the Durango Fire Protection District, has caused the proposed budget to be submitted to the Board of Directors for its consideration on November 22, 2022, 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 22, 2022 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	\$19,155,802
Capital Projects Fund	\$ 2,708,000

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

General Fund	\$19,174,552
Capital Projects Fund	\$ 2,002,052

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 22nd day of November, 2022.

DURANGO FIRE PROTECTION DISTRICT

BY: Samantha Gallagher
Samantha Gallagher, 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 2022-9

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 2023 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 November 22, 2022, 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	\$18,155,802
General Fund	Transfer to Capital Projects Fund	\$ 1,000,000
Capital Projects Fund	Capital expenses	\$ 2,708,000

ADOPTED AND APPROVED this 22nd day of November, 2022.

DURANGO FIRE PROTECTION DISTRICT

BY: Samantha Gallagher
Samantha Gallagher, 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 2022-10

A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2022, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE DURANGO FIRE PROTECTION DISTRICT, LA PLATA COUNTY AND SAN JUAN COUNTY, COLORADO, FOR THE 2023 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 November 22, 2022, and;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$5,186,149, 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 2022, valuation for assessment for the Durango Fire Protection District as certified by the County Assessors is \$632,457,181, 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 2023 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 2022.

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 22nd day of November, 2022.

DURANGO FIRE PROTECTION DISTRICT

BY: Samantha Gallagher
Samantha Gallagher, President

ATTEST:


Tina McCallum, Secretary/Treasurer