

Durango Fire Protection District 2021 Annual Budget



Prepared by the DFPD Finance Department

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1. BUDGET MESSAGE FROM THE CHIEF



Chief Hal Doughty
Durango Fire Protection District
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www.durangofirerescue.org

November 21, 2020

Dear Durango Fire Protection District Board of Directors,

I am pleased to present you with the 2021 Fire District budget. The budget as it exists today is the culmination of months of work compiling the costs and needs for continuation of service provision throughout the district. Each Department and Division Head had the opportunity to thoroughly vet their planned expenses and express the areas where their divisions can and should grow.

One of the first processes of our budget preparation is to evaluate where we believe we will finish the year for the 2020 budget. Our 2020 budget was significantly skewed due to the COVID 19 Pandemic. Interestingly, there are several areas that were significantly under-spent based on restrictions on our ability to operate as we normally would.

Fuel prices have been very low through the 2020 budget year. Our fuel lines are only projected to be expended to about 60% of our budgeted amounts representing a significant savings. Our ability to fill vacant positions was dampened heavily, causing us to under spend some of our salary and benefit lines. Due to COVID we have been unable to send our staff out for training opportunities and conferences saving a significant amount of money.

Our revenue streams have also been strong. Successful management of our entrepreneurial ventures has yielded strong revenues. Our wildland program had a very successful year. Even as you read this draft, our crews are out on a fire on the Wyoming / Colorado line, and our mitigation work and severity work with our federal partners supported good revenue through the season. Our IFT (Inter-facility transport) program also did well, finishing the year with a significant boost to our revenue stream.

We also benefitted from a couple of good revenue opportunities which helped our bottom line. Our contract with Harvest Midstream equivalent to their projected property tax yielded almost \$350,000 and our CMS contractual loss reimbursement was \$870,000.

In the end, we are anticipating finishing the year with approximately \$1,900,000 more revenue than expenditures. There are several outstanding projects that we have either not addressed or have chosen to wait to fund to see how the COVID pandemic ended up affecting us.

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Our training facility will need fire props in order to fully function as designed. While we originally had a scaled plan, we believe that we can accomplish the whole project for just over \$500,000. We have a full staff in our Fire Prevention and Investigation Bureau, leaving us one vehicle short to be fully equipped. We have ordered a new Chevy Colorado (same as all the other vehicles in that division) for about \$40,000. We need to replace the aging breathing air compressor for Station 1 (\$80,000). In each of the last two years we have replaced a maintenance truck. This year we would like to replace the last of those maintenance vehicles at a cost of \$51,000. Also in the maintenance division, we have to add on to our heavy truck lift equipment so that we can lift the new ladder truck (3 axle vehicle). An add on set of lifts is approximately \$10,000. We will need to fund the new ambulance that we are receiving through the State Grant for EMS Providers. Our portion of that purchase is approximately \$150,000. And finally, we have the opportunity to take advantage of upgrading our level of security at the Fire Stations. We are in need of replacements for our aging CPR machines that are on each ambulance. This project will cost around \$70,000 in total. For \$64,000 we are planning to upgrade the security functions at both Station 1 and the Farm building with the same security system for entry control that we installed at station 3.

In total, the above listed projects will cost in the neighborhood of \$965,000 leaving our excess amount for 2020 at \$1,000,000. This excess balance will be returned to our fund balance for future use by the organization.

Our Projections for the budget for 2021 are based on the factors we have learned through 2020 with the COVID pandemic and how we need to modify the way that we operate. We are providing you with the complete consolidated budget for your review, however I will only attempt to cover here the significant changes to the budget for the 2021 year.

Our revenue stream remains stable, not surprisingly showing little growth in our property taxes. The City saw a small amount of growth, while the District actually receded just a bit. Our other revenue lines, including ambulance service, wildland and IFT program, and other revenue streams move steadily forward yielding an anticipated total revenue for 2021 of \$16,610,813. This is less than our budgeted revenue for 2020, but seems reasonable with the current events of the world.

As all of you are aware, our personnel resources are truly our most valued and precious resource. Without the men and women that serve in our organization, there would be no Durango Fire Protection District. Last year, we worked extensively to upgrade our method of payment to our employees allowing us to reward value to the community and the organization and to identify benchmark skills and training that brought value. This year, as planned we were able to easily import our salary survey information into the step and grade system and identify how much each pay grade needed to be adjusted to remain competitive. Further, each division head reviewed the performance and status of their subordinates and recommended movement through the steps and grades.

The result of this work landed us at an increase across all salary and benefit lines of just under 5%. Our pay scale for the first time ever is ultra-competitive allowing us to recruit and retain the best talent available and

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support a living wage in a town like ours. This has been a long term work in progress, and we are proud to have reached the goals we set out to achieve related to pay issues.

Also related to salary and pay, we have budgeted to replace our Facilities Technician position in the coming year. This is a position that we lost to revenue shortfalls and layoffs several years ago, however the need for the position is as strong as ever. With our aging, and ever growing fleet, it is all our mechanics can do to keep up with the rolling stock needs. As a result, our stations are in desperate need of some love and care. Our facilities technician will help us get back on top of maintaining our facilities as is appropriate.

For the last two years, we have been adding to our staffing level by scheduling a reserve position each day. The associated costs were shown in our reserve firefighting line because these were part time employees, even though they were scheduled for full time work. This year we are correcting that, adding one firefighter position on each shift, and discontinuing full time reserve staffing. This move does not increase our costs as we have been staffing these positions for the last two years, however it does move our shift staffing level up from 22 per day to 23 per day.

Our costs to fund our volunteer pension program are steadily on the rise, and with the economy and changes in the way that the actuaries look at the need to fund our program, it is my opinion that we have out-costed the value we are getting from our pension program. Significant work is planned for the coming year to mitigate the inflationary costs of this benefit to our volunteer staff. In the coming year, our portion of the volunteer pension program will cost \$222,215.

Finally, our Capital Improvement Plan has driven some great successes in addressing both our aging fleet as well as our facility needs. We have addressed two of the four major brick and mortar projects listed as Tier One priorities for the organization, and our fleet replacements are starting to positively impact our out of service times and live service breakdowns in the field.

In 2020 we were able to start toward the construction of a new training facility desperately needed to add safety and operational prowess for our members. We purchased a new ladder truck, a new brush truck, and a new ambulance all to benefit the highest priorities on our replacement plan. We were also able to do some small vehicle replacements with a maintenance vehicle and a new Deputy Chief's car affording us better support and service.

In 2021, we hope to continue with our trend of knocking projects off the Fleet and Facilities replacement schedule. We are budgeting for the completion of the Training Facility in the lot just adjacent to Station 1. We will replace two of our career staffed engines, one currently serving at Station 15 near the ski area, and one to replace an in-town engine. These units will be equipped with compressed air foam fire fighting systems and have all the latest safety components to protect our employees. We will also replace one of our water tankers with a new unit capable of hauling more water and operating more safely in both structural and wildland firefighting environments. Finally, we will fund the purchase of the breathing air compressor for Station 3 which we stalled on purchasing until we finished that project.

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In total, our 2021 budgeted amount for the capital replacements fund will be \$3,020,000. The requirement for reserved funds for our Station 2 replacement station caused us to need a transfer of funds from our general fund balance to the capital fund in 2020 to be completely transparent.

Ladies and gentlemen, I formally present to you, the Board of Directors of Durango Fire Protection District, with the DFPD 2021 Budget.

As always, I remain at your service to discuss any questions or concerns you may have.

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

Kathy Morris, Chairperson

Wayne Barger

John Dezendorf

Jerry Martinez

Lyle McKnight

Andrew Miller

Patti Zink

Staff

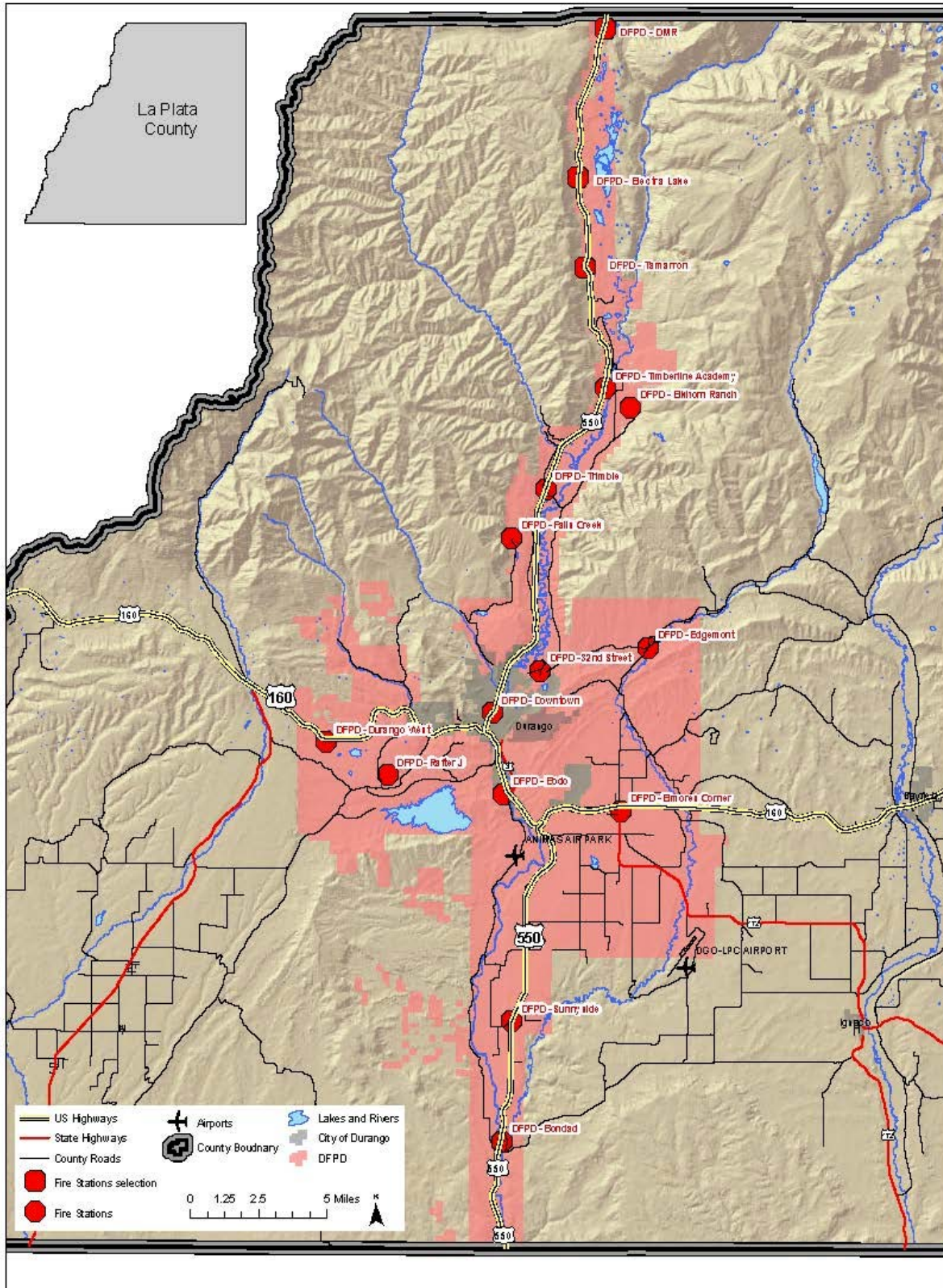
Chief – Hal Doughty

Finance Director – Eric Baker

Deputy Chief – Randy Black

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 2020.

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 2021 will have 1.3% 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 7.5% 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 – and 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 years
Buildings	40 years

Lease-Purchase Agreements

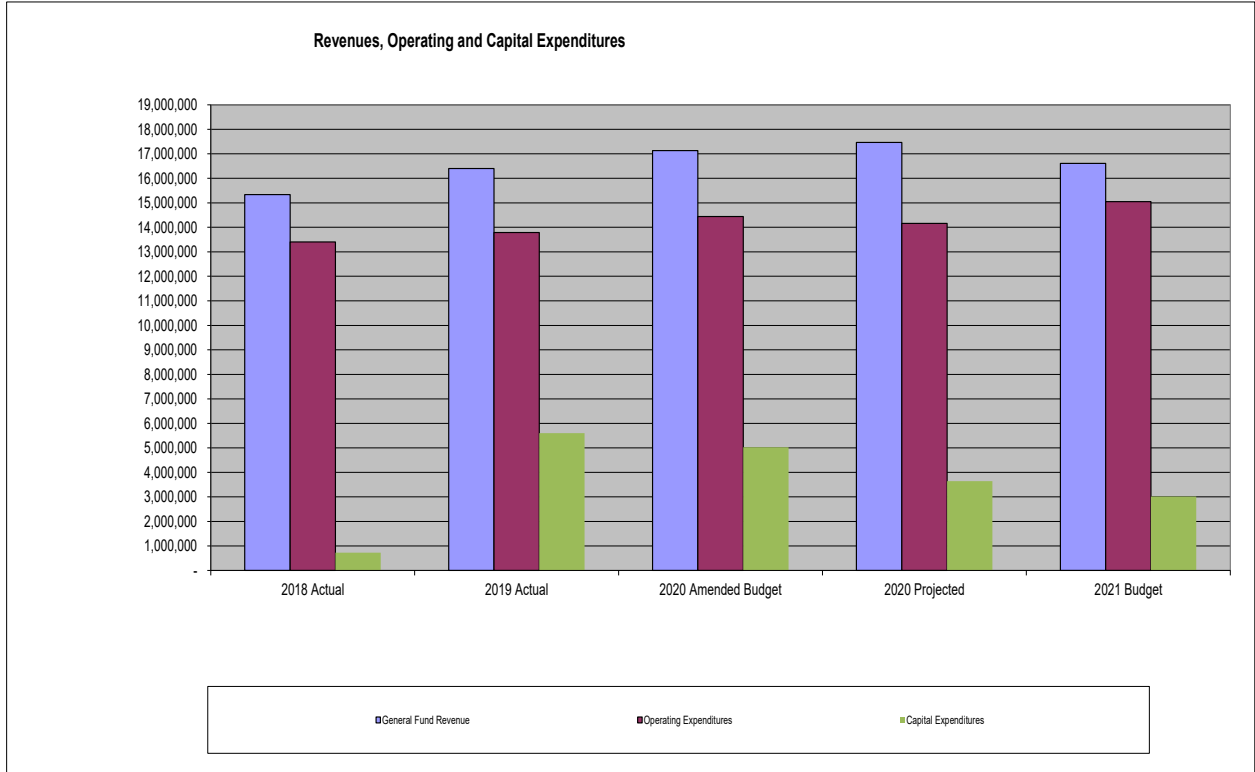
Durango Fire Protection District does not have lease-purchase agreements for any real property or for any other property.

4. GENERAL FUND FINANCIAL SUMMARY SCHEDULES

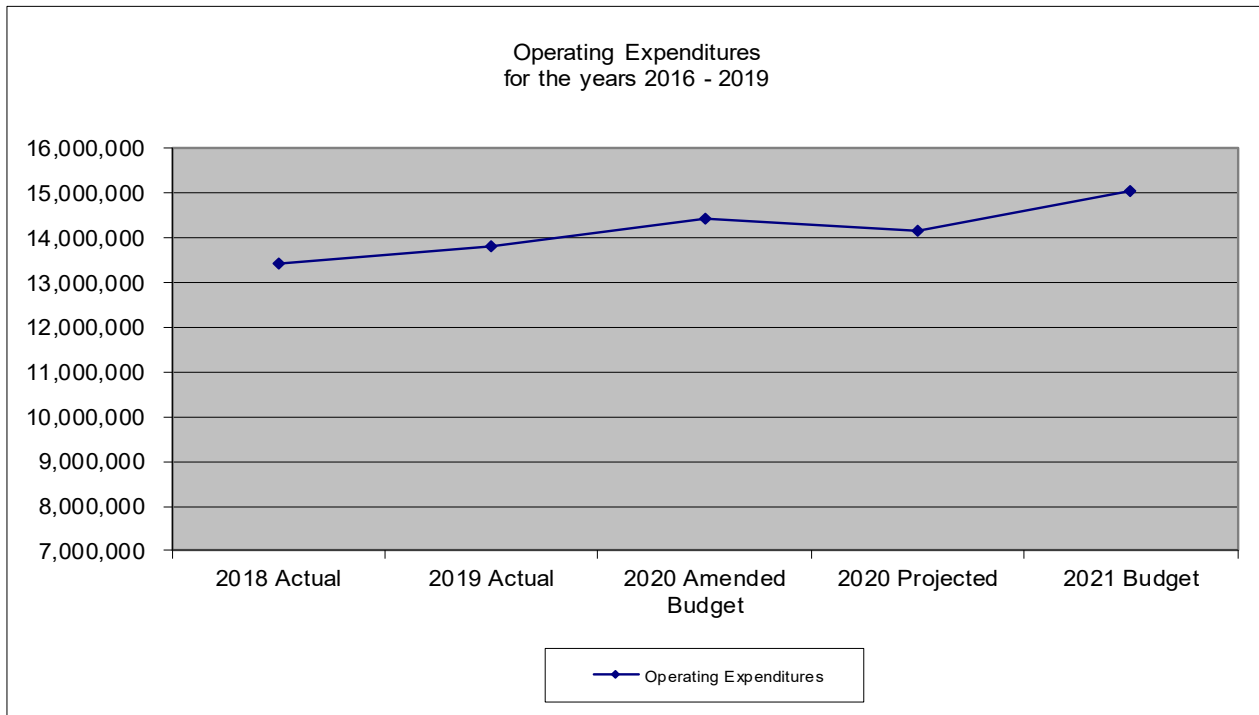
General Fund Financial Summary

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Projected	2021 Budget
Summary of Revenue					
Contracting Partners - Operations					
City of Durango	4,983,304	5,025,862	5,336,788	5,342,823	5,381,851
Durango Fire Protection District Taxes	5,032,125	5,177,945	5,376,104	5,307,809	5,511,462
	10,015,429	10,203,807	10,712,892	10,650,632	10,893,313
Contracting Partners - Capital/Pension Plan					
City of Durango	-	-	-	-	-
	10,015,429	10,203,807	10,712,892	10,650,632	10,893,313
Other Revenue Sources					
Ambulance income	3,785,438	4,035,097	3,800,000	3,800,000	3,800,000
Interfacility transfer income	74,295	548,609	550,000	551,738	500,000
CMS supplemental payment	-	361,158	850,000	870,960	750,000
Grants	21,361	22,009	6,000	41,098	6,000
Impact fees	-	-	-	-	-
Prevention fees	72,021	81,695	75,000	70,351	70,000
Wildland fires	1,213,084	918,070	700,000	950,000	500,000
Miscellaneous	150,708	229,129	431,500	530,396	91,500
	5,316,907	6,195,767	6,412,500	6,814,543	5,717,500
Total All Revenue Sources	\$ 15,332,335	\$ 16,399,574	\$ 17,125,392	\$ 17,465,175	\$ 16,610,813
Summary of Expenditures					
Salary	6,090,069	6,722,235	7,430,349	7,307,257	7,718,000
Salary - Single Resource	752,870	541,856	237,363	595,742	310,000
Benefits	2,119,172	2,060,262	2,183,443	2,121,339	2,273,000
Purchased professional services	596,174	714,322	712,105	528,067	752,922
Purchased property services	562,562	657,908	676,700	608,361	700,000
Other purchased services	230,685	178,772	184,350	176,863	183,350
Supplies	702,414	536,096	597,625	643,115	640,125
Other	2,350,947	2,382,345	2,220,215	2,174,759	2,274,215
Contingency	-	-	200,000	-	200,000
Total Operating Expenditures	13,404,893	13,793,796	14,442,150	14,155,503	15,051,612
Capital Expenditures	-	-	-	-	-
Transfer to Capital Projects Fund	1,700,000	1,800,000	2,600,000	2,600,000	1,200,000
Total Expenditures	\$ 15,104,893	\$ 15,593,796	\$ 17,042,150	\$ 16,755,503	\$ 16,251,612
Excess or Deficiency	\$ 227,442	\$ 805,778	\$ 83,242	\$ 709,672	\$ 359,201

General Fund Revenues, Operating and Capital Expenditures

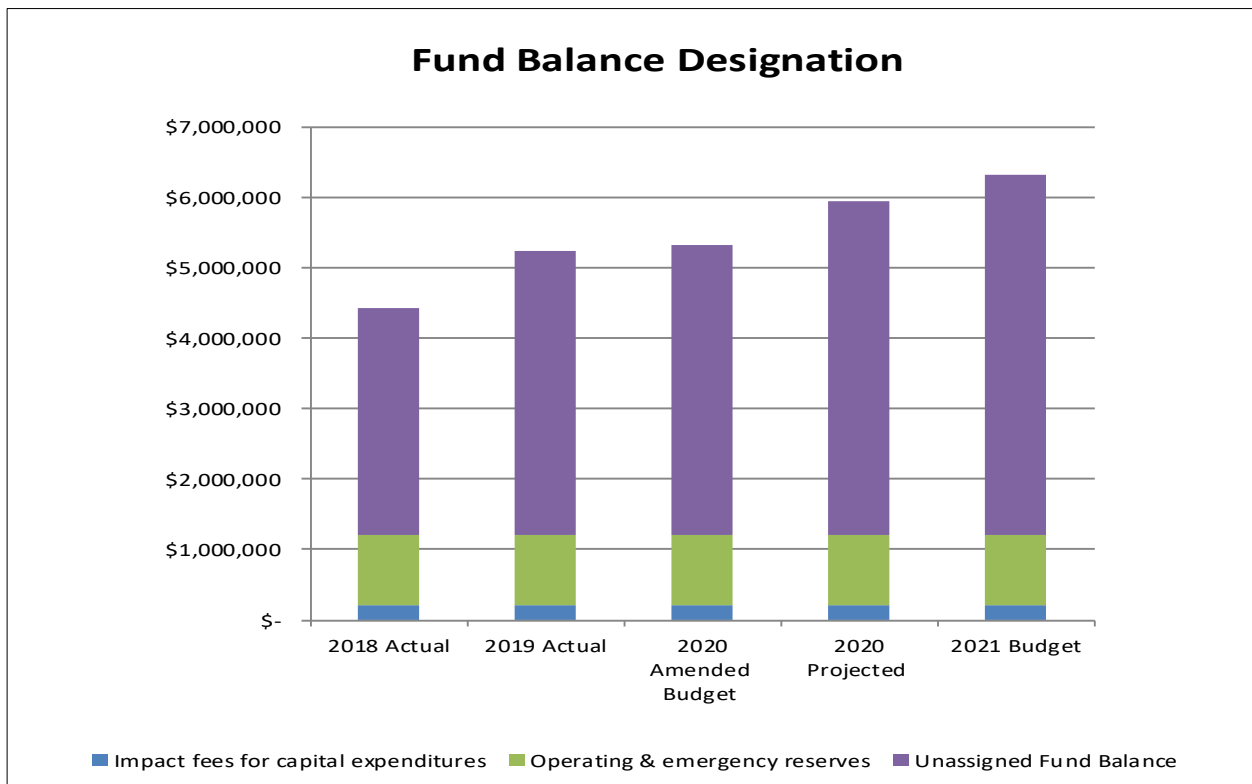
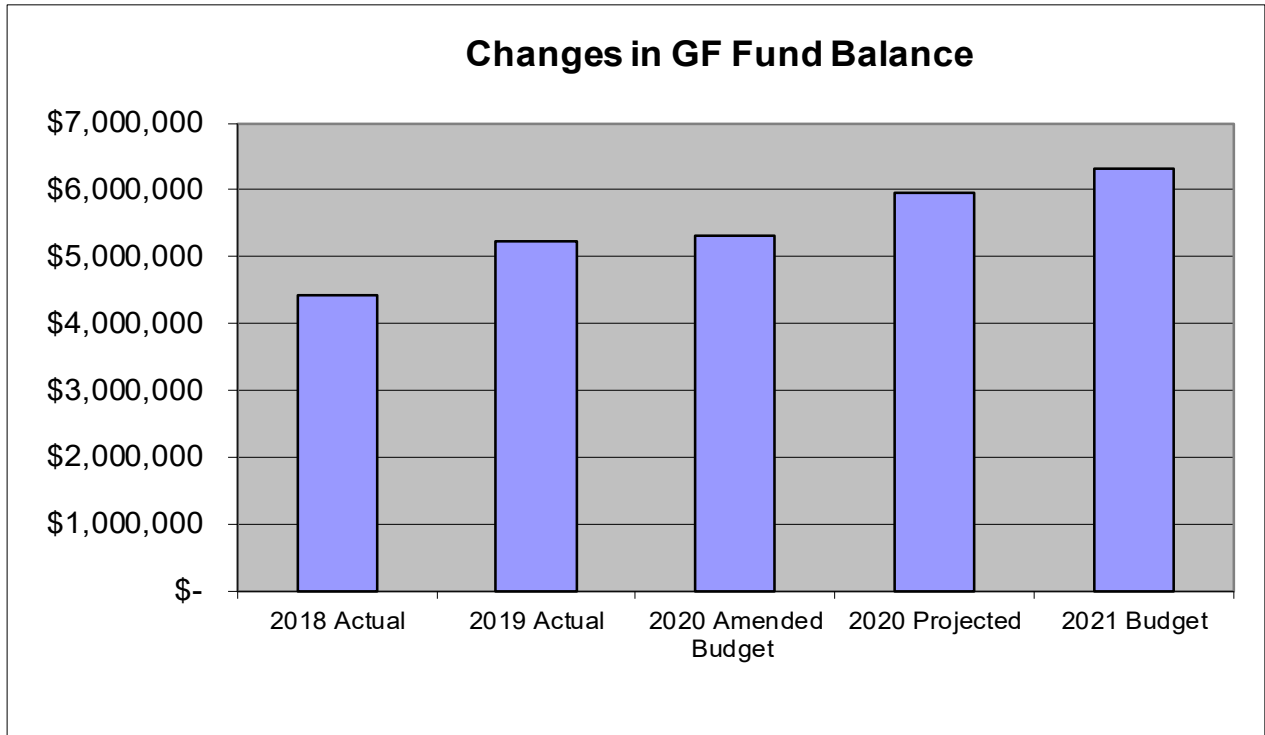


Operating Expenditure Recap



General Fund Fund Balance (Non-Capital portion of Net Assets)

The 2020 projected year end Fund Balance in the General Fund is \$5,948,436 which includes a transfer of \$2,600,000 to the Capital Projects Fund in 2020.



5. GENERAL FUND REVENUES

General Fund Revenue and Fund Balance Detail

Durango Fire Protection District
 General Fund Budget
 Revenues and Fund Balance
 For the Year Ended December 31, 2021

	2018 Actual	2019 Actual	2020		2021 Budget
			Amended Budget	2020 Projected	
Local Government Funding					
Operations					
City of Durango	4,505,213	4,546,600	4,876,788	4,875,754	4,921,851
City of Durango - Specific Ownership Tax	478,091	479,262	460,000	467,069	460,000
Durango Fire Protection District - Property Tax	4,506,663	4,623,948	4,861,104	4,796,617	5,006,462
Durango Fire Protection District - SO Tax	475,692	497,272	460,000	467,069	460,000
Durango Fire Protection District - Tribal PILT	49,769	56,725	55,000	44,123	45,000
Total local government operations funding	<u>10,015,428</u>	<u>10,203,807</u>	<u>10,712,892</u>	<u>10,650,632</u>	<u>10,893,313</u>
Long term capital replacement funding					
City of Durango - Capital Contribution	-	-	-	-	-
Total capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Revenues					
Ambulance income	3,785,438	4,035,097	3,800,000	3,800,000	3,800,000
Interfacility transport income	74,295	548,609	550,000	551,738	500,000
CMS supplemental payment	-	361,158	850,000	870,960	750,000
Grants	21,361	22,009	6,000	41,098	6,000
Donations	15,030	577	500	5,093	500
Prevention Fees	72,021	81,695	75,000	70,351	70,000
Impact fees	-	-	-	-	-
Wildland fires	1,213,084	918,070	700,000	950,000	500,000
Special Events Fees	8,919	8,222	6,000	-	6,000
Interest	48,919	107,055	55,000	112,722	45,000
Miscellaneous income	27,658	61,886	40,000	64,041	40,000
Williams Field contract	50,182	51,389	330,000	348,540	-
Total other revenues	<u>5,316,907</u>	<u>6,195,767</u>	<u>6,412,500</u>	<u>6,814,543</u>	<u>5,717,500</u>
Total All Revenue Sources	<u>15,332,335</u>	<u>16,399,574</u>	<u>17,125,392</u>	<u>17,465,175</u>	<u>16,610,813</u>
Beginning Fund Balance (Non-Capital portion of Net Assets)	4,205,544	4,432,986	5,238,764	5,238,764	5,948,436
Restricted fund balance					
Impact fees for capital expenditures	200,000	200,000	200,000	200,000	200,000
Capital Contribution for Station Two Replacement	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Operating & emergency reserves	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Appropriated fund balance	-	-	-	-	-
Unassigned Fund Balance	<u>3,232,986</u>	<u>4,038,764</u>	<u>4,122,006</u>	<u>4,748,436</u>	<u>5,107,637</u>
Ending Fund Balance (Non-Capital portion of Net Assets)	<u>4,432,986</u>	<u>5,238,764</u>	<u>5,322,006</u>	<u>5,948,436</u>	<u>6,307,637</u>

6. GENERAL FUND EXPENDITURES BY DEPARTMENT

Administration

Budget Summary

	2018 Actual	2019 Actual	2020	2020	2021 Budget
			Amended	Projected	
			Budget		
Administration					
Salary	449,765	461,513	437,423	406,055	419,000
Benefits	150,070	140,895	125,771	109,478	112,000
Purchased professional services	332,730	434,196	391,105	314,421	460,422
Purchased property services	277,024	234,944	308,500	289,946	323,000
Other purchased services	18,607	17,502	17,000	17,895	17,000
Supplies	24,791	54,586	20,150	16,413	18,150
Capital property	-	-	-	-	-
Other - volunteer pension	162,215	162,215	222,215	222,215	222,215
Totals	<u>1,415,202</u>	<u>1,505,851</u>	<u>1,522,164</u>	<u>1,376,423</u>	<u>1,571,787</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

	2018 Actual	2019 Actual	2020		2021 Budget
			Amended Budget	2020 Projected	
Operations					
Salary	171,637	184,679	183,830	186,664	195,000
Benefits	50,644	49,245	40,414	41,424	53,000
Purchased professional services	-	-	-	-	-
Purchased property services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies	-	-	-	-	-
Capital property	-	-	-	-	-
Other	-	-	-	-	-
Totals	<u>222,281</u>	<u>233,924</u>	<u>224,244</u>	<u>228,088</u>	<u>248,000</u>

Description of Expenditures

Salary

Deputy Chief and Administrative Assistant



Firefighting

Budget Summary

	2018 Actual	2019 Actual	2020		2021 Budget
			Amended Budget	2020 Projected	
Fire fighting					
Salary	2,578,565	2,816,865	3,112,476	3,071,701	3,220,000
Salary - Single Resources	752,870	541,856	237,363	595,742	310,000
Benefits	959,955	914,820	930,725	912,251	1,005,000
Purchased professional services	23,719	23,343	28,000	24,775	23,000
Purchased property services	13,214	24,495	15,000	4,103	15,000
Other purchased services	85,332	25,789	25,750	51,001	550
Supplies	298,397	266,380	297,000	307,532	297,000
Capital property	0	0	-	-	-
Other	-	-	-	-	-
Totals	<u>4,712,052</u>	<u>4,613,548</u>	<u>4,646,314</u>	<u>4,967,105</u>	<u>4,870,550</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

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Projected	2021 Budget
Fire prevention					
Salary	340,772	370,983	475,800	437,519	468,000
Benefits	116,027	117,427	155,237	142,748	150,000
Purchased professional services	-	-	-	-	-
Purchased property services	-	-	-	-	-
Other purchased services	2,630	2,077	2,800	2,500	3,300
Supplies	12,473	9,500	13,450	10,121	13,450
Capital property	-	-	-	-	-
Other	-	-	-	-	-
Totals	<u>471,902</u>	<u>499,987</u>	<u>647,287</u>	<u>592,888</u>	<u>634,750</u>

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

	2018 Actual	2019 Actual	2020	2020	2021 Budget
			Amended	Projected	
			Budget		
Training					
Salary	322,336	296,597	336,787	341,897	353,000
Benefits	98,933	90,630	98,823	94,919	99,000
Purchased professional services	46,595	58,399	56,500	17,371	73,000
Purchased property services	86	0	-	-	-
Other purchased services	33,248	34,859	30,400	4,089	30,400
Supplies	57,494	25,813	29,425	26,987	29,425
Capital property	-	-	-	-	-
Other	-	-	-	-	-
Totals	<u>558,692</u>	<u>506,298</u>	<u>551,935</u>	<u>485,263</u>	<u>584,825</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

	2018 Actual	2019 Actual	2020		2021 Budget
			Amended Budget	2020 Projected	
Fire communications					
Purchased professional services	-	2,416	500	-	500
Purchased property services	9,697	12,556	14,700	18,567	15,000
Other purchased services	84,995	87,105	90,500	92,520	120,100
Supplies	39,267	3,238	31,000	25,196	31,000
Capital property	-	-	-	-	-
Other	-	-	-	-	-
Totals	133,959	105,315	136,700	136,283	166,600

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

	2018 Actual	2019 Actual	2020	2020	2021 Budget
			Amended	Projected	
	Budget				
Fire repair services					
Salary	189,646	220,069	227,988	232,316	282,000
Benefits	66,191	68,772	69,597	69,960	88,000
Purchased professional services	0	0	-	-	-
Purchased property services	112,488	135,690	150,000	116,846	150,000
Other purchased services	21	0	400	-	200
Supplies	14,141	15,212	11,600	9,768	11,600
Capital property	-	-	-	-	-
Other	-	-	-	-	-
Totals	<u>382,487</u>	<u>439,743</u>	<u>459,585</u>	<u>428,890</u>	<u>531,800</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

	2018 Actual	2019 Actual	2020		2021 Budget
			Amended Budget	2020 Projected	
EMS					
Salary	2,037,348	2,371,529	2,656,045	2,631,105	2,781,000
Benefits	677,352	678,473	762,876	750,559	766,000
Purchased professional services	193,130	195,968	236,000	171,500	196,000
Purchased property services	2,203	6,053	6,500	1,043	6,000
Other purchased services	5,852	11,440	17,500	8,858	11,800
Supplies	237,920	122,050	147,000	217,095	187,500
Capital property	0	0	-	-	-
CMS-Contractual agreements	1,664,418	1,811,014	1,558,440	1,521,804	1,600,560
Bad debts	524,314	409,116	439,560	430,740	451,440
Totals	5,342,537	5,605,643	5,823,921	5,732,704	6,000,300

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

	2018 Actual	2019 Actual	2020 Amended Budget	2020 Projected	2021 Budget
Fire stations and buildings					
Purchased property services	147,850	244,170	182,000	177,856	191,000
Other purchased services	-	-	-	-	-
Supplies	17,931	39,317	48,000	30,003	52,000
Capital Property	-	-	-	-	-
Other	-	-	-	-	-
Totals	<u>165,781</u>	<u>283,487</u>	<u>230,000</u>	<u>207,859</u>	<u>243,000</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



7. 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, 2021

	2018 Actual	2019 Actual	2020		2021 Budget
			Amended Budget	2020 Projected	
Revenues and Beginning Fund Balance					
Transfer from General Fund	1,700,000	1,800,000	2,600,000	2,600,000	1,200,000
City of Durango Capital Contribution	272,052	272,052	272,052	272,052	272,052
Development Fees	148,047	93,271	100,000	180,000	100,000
Capital Grants	-	134,366	-	-	120,000
Sale of Assets	10,330	62,031	-	15,300	-
Interest	127,665	144,434	140,000	33,100	35,000
Total Revenues	<u>2,258,094</u>	<u>2,506,154</u>	<u>3,112,052</u>	<u>3,100,452</u>	<u>1,727,052</u>
Expenditures					
Capital Expenditures for Station 2	-	-	-	-	-
Capital Expenditures for Station 3	382,846	3,280,093	-	193,768	-
Capital Expenditures for Training Site	-	-	2,000,000	600,000	1,400,000
Capital Equipment	348,550	2,321,389	3,030,000	2,852,200	1,620,000
Total expenditures	<u>731,396</u>	<u>5,601,482</u>	<u>5,030,000</u>	<u>3,645,968</u>	<u>3,020,000</u>
Excess (Deficit) of Revenues Over Total Expenditures	<u>1,526,698</u>	<u>(3,095,328)</u>	<u>(1,917,948)</u>	<u>(545,516)</u>	<u>(1,292,948)</u>
Beginning Fund Balance	5,371,217	6,897,915	3,802,587	3,802,587	3,257,071
Designated for Capital Expenditures					
Capital Contribution for Station 2 Replacement	1,360,260	1,632,312	1,428,273	1,428,273	1,632,312
Undesignated Fund Balance	5,537,655	2,170,275	456,366	1,828,798	331,811
Ending Fund Balance	<u>6,897,915</u>	<u>3,802,587</u>	<u>1,884,639</u>	<u>3,257,071</u>	<u>1,964,123</u>

8. 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 2020-13

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, 2021 AND ENDING THE LAST DAY OF DECEMBER, 2021.

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 24, 2020, 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 24, 2020 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	\$16,251,612
Capital Projects Fund	\$ 3,020,000

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

General Fund	\$16,610,813
Capital Projects Fund	\$ 1,727,052

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 24th day of November, 2020.

ATTEST:


Patti Zink, Secretary/Treasurer

DURANGO FIRE PROTECTION DISTRICT

BY: 
Kathleen Morris, President

9. 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 2020-14

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 2021 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 24, 2020, 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,

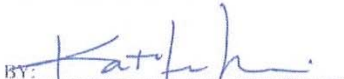
NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE DURANGO FIRE PROTECTION DISTRICT, LA PLATA COUNTY AND SAN JUAN COUNTY, COLORADO:

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	\$15,051,612
General Fund	Capital expenses	\$ 0
General Fund	Transfer to Capital Projects Fund	\$ 1,200,000
Capital Projects Fund	Capital expenses	\$ 3,020,000

ADOPTED AND APPROVED this 24th day of November, 2020.

DURANGO FIRE PROTECTION DISTRICT

BY: 
Kathleen Morris, President

ATTEST:


Patti Zink, Secretary/Treasurer

10. 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 2020-15

A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2020, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE DURANGO FIRE PROTECTION DISTRICT, LA PLATA COUNTY AND SAN JUAN COUNTY, COLORADO, FOR THE 2021 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 24, 2020, and;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$4,956,462, 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 2020, valuation for assessment for the Durango Fire Protection District as certified by the County Assessors is \$604,446,592, such amount to be adjusted upon receipt of the Final Valuation for Assessment from the La Plata County and San Juan County Assessor.

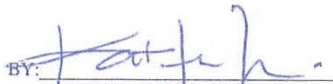
NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE DURANGO FIRE PROTECTION DISTRICT, LA PLATA COUNTY AND SAN JUAN COUNTY, COLORADO:

Section 1 – That for the purpose of meeting all general operating expenses of the Durango Fire Protection District during the 2021 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 2020.


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 24th day of November, 2020.

DURANGO FIRE PROTECTION DISTRICT

BY: 
Kathleen Morris, President

ATTEST:


Patti Zink, Secretary/Treasurer

11. APPENDIX

Budget Assumptions

Durango Fire Protection District General Fund Budget Assumptions For the Year Ended December 31, 2021

Salary and Benefits

Salaries are based upon a job classification and grades with steps within each grade. A market salary survey is used to determine if the overall grades are comparable to the market and within each grade there are a number of steps each with detailed qualifications required to meet that step. Individuals are consequently compensated based on the additional value they contribute to the organization.

Health Insurance

In 2019, DFPD moved from self-insurance for health insurance for employees to a multi-employer pool which provides most of the benefits of self-insurance while insulating the department from wild fluctuations of a smaller pool. DFPD chose the Colorado Employers Benefit Trust, CEBT to provide those benefits in 2019 and continued with them in 2020 and 2021.

FPPA/ICMA - (Firefighter/EMS Pension Plans)

Durango Fire	10.2%
FPPA/Other	9.0%
PERA (Reservists and Administration (Non-FF) Pension)	14.2%
Payroll tax rate (Medicare only - No Social Security)	1.45%
Workmens compensation	
Firemen	4.01%
Garage	2.15%
Chief	0.26%
Other staff	0.18%
Death and disability insurance	1.50%

Other

Collection fee rate for ambulance billings	7.0%
Liability Insurance was increased	2.5%

Line items were reviewed at the lowest level possible

Fire Station Capital Replacement Plan

Station	Address	Year Built	Type	Replacement Priority	Required at replacement		
					Sq. Ft. Required	Cost PSF	Total Cost
Station 1	142 Sheppard Drive	1998	Career	Tier 3	18,000	400	\$7,200,000
Station 2	1235 Camino Del Rio	1960's	Combination	Tier 1	18,000	400	\$7,200,000
Station 3	770 CR 251	1996	Combination	Tier 1	8,750	400	\$3,500,000
Station 4	8565 Hwy 550 S.	1982	Volunteer	Tier 2	5,600	325	\$1,800,000
Station 5	6342 CR 240	1982	Volunteer	Tier 3	4,500	250	\$1,125,000
Station 6	31263 Hwy 550 N.	1996	Resident Volunteer	Tier 3	5,600	325	\$1,800,000
Station 7	204 Hwy 172	1982	Volunteer	Tier 1	8,750	400	\$3,500,000
Station 8	615 W. Fork Road	1986	Volunteer	Tier 2	5,600	325	\$1,800,000
Station 9	50 Lazy Pine Drive	1982	Volunteer	Tier 3	5,600	325	\$1,800,000
Station 10	655 Elkhorn Mtn. Road	2005	Volunteer	Tier 3	4,500	250	\$1,125,000
Station 11	4040 Hwy 550 S.	1996	Resident Volunteer	Tier 3	5,600	325	\$1,800,000
Station 12	225 Animas Springs Road	1996	Resident Volunteer	Tier 2	5,600	325	\$1,800,000
Station 13	6363 Falls Creek	1982	Volunteer	Tier 3	4,500	250	\$1,125,000
Station 14	40839 Hwy 550 N.	1976	Resident Volunteer	Tier 2	Will not be replaced		
Station 15	44301 Hwy 550 N.	1989	Career	Tier 3	8,750	400	\$3,500,000
Station 16	49816 Hwy 550 N.	1981	Resident Volunteer	Tier 3	5,600	325	\$1,800,000
The Farm	104 Sheppard Drive	1997	Administration	Tier 3	Will not be replaced		
Trng. Fac.	Lot 8 - 142 Sheppard Dr.	No Bldg.	Training	Tier 1	Outdoor Space		\$1,500,000
Station X	Near Airport	N/A	Volunteer	Tier 3	5,600	325	\$1,800,000
						Tier 1	\$15,700,000
						Tier 2	\$5,400,000
						Tier 3	\$23,075,000
						Total	\$44,175,000

Fleet Capital Replacement Plan

Tier 1 - High Priority	Tier 2 - Medium	Tier 3 - Low								
Structural Engines										
Designation	Fire Unit #	Cost per Mile	O.O.S. Days	Total Mileage	Year Built	Comments	Date	Price	Plate #	Vin #
Engine 1	103	0.94	127	78817	1997		5/15/2006	467,568	320-IDJ	4P1CD01E26A006226
Engine 2	158	1.58	86	30036	2010	58 Days O.O.S. - Engine Repair	4/3/2010	343,000	548-RBW	4S7CT2D939C070952
Engine 3	157	0.6	3	16773	2010		4/1/2010	343,000	547-RBW	4S7CT2D919C070951
Engine 4	109	0.86	4	21802	1997		7/24/1997	255,832	679-GYA	4EN3AAA80V1007519
Engine 5	111	0.9	53	22352	1997		9/23/1997	255,832	342-IDJ	4EN3AAA89V1007521
Engine 6	122	1.08	105	42237	2000		5/23/2000	397,426	652-GYA	44kFT4487YWZ19246
Engine 7	159	0.67	21	18273	2010		4/5/2010	343,000	999-VIN	4S7CT2D959C070953
Engine 8	113	0.44	11	31779	1997		10/15/1997	255,832	393-IDJ	4EN3AAA82V1007523
Engine 9	108	1.82	5	15560	1997		6/16/1997	255,832	345-IDJ	4EN3AAA89V1007518
Engine 10	507	2.04	4	40545	1986		11/5/1986	130,797	350-IDJ	1P9CA01D9GAA040552
Engine 11	112	31.53	180	14895	1997	166 Days O.O.S. - Accident Repair	10/15/1997	255,832	334-IDJ	4EN3AAA80V1007522
Engine 12	106	3.29	11	30969	1989		9/2/1989	120,502	339-IDJ	1S9AT6L07KC185957
Engine 13	107	3.35	15	22456	1989		1/19/1990	120,837	680-GYA	1S9AT6L09KC185958
Engine 14	506	2.36	15	44991	1982		7/5/1982	110,781	348-IDJ	1F9ET28H6CCST2174
Engine 15	121	0.71	109	47607	2000		5/23/2000	397,426	653-GYA	44KFT4485YWZ19245
Engine 16	124	0.75	308	46998	2000		5/23/2000	397,426	655-GYA	44KFT4489YWZ19247
Engine Reserve	110	1.04	34	56800	1997		9/23/1997	255,832	335-IDJ	4EN3AAA87V1007520
Engine Reserve	131	0.67	38	32955	2000		9/29/2000	303,000	673-GYA	4EN3AAA85Y1002594
Water Tenders										
Designation	Fire Unit #	Cost per Mile	O.O.S. Days	Total Mileage	Year Built	Comments	Date	Price	Plate #	Vin #
Tanker 1	118	0.87	18	14781	1999		8/31/1998	186,304	678-GYA	1HTSEAR2XH606847
Tanker 4	116	2.4	5	11613	1998		11/26/1997	183,617	336-IDJ	1HTSEAR1WH506026
Tanker 5	115	1.04	18	29928	1998		11/26/1997	183,617	347-IDJ	1HTSEAR8WH506024
Tanker 6	130	2.03	5	9562	2000		12/15/1999	174,386	674-GYA	1HTGKAHR5YH332372
Tanker 7	127	2.13	40	17582	1997		8/26/1996	180,000	337-IDJ	1FVZTMD85VL775552
Tanker 8	114	2.23	26	19600	1998		11/26/1997	183,617	349-IDJ	1HTSEAR3WH506027
Tanker 9	117	2.29	48	17431	1998		11/26/1997	183,617	340-IDJ	1HTSEARXWH506025
Tanker 11	126	1.39	40	29347	1996		10/10/1996	180,000	394-IDJ	1FVZTMD88TL545789
Tanker 12	119	1.54	33	16376	1999		8/31/1998	186,304	677-GYA	1HTSEAR0XH606846

Ambulances and Rescues										
Designation	Fire Unit #	Cost per Mile	O.O.S. Days	Total Mileage	Year Built	Comments	Date	Price	Plate #	Vin #
Medic 1	165	0.11	2	16173	2014		6/24/2015	188,835	838-TQI	3C7WRLBL1EG305084
Medic 2	164	0.23	4	11232	2014		6/24/2015	188,835	837-TQI	3C7WRLBLXEG305083
Medic 3	162	0.15	15	59690	2009		10/25/2012	176,373	274-YLO	3D6WD66L39G542635
Medic 4	132	0.14	17	127062	2009		5/8/2009	164,575	105-RZK	3D6WD66L39G516908
Medic 5	160	0.14	4	75009	2009		5/16/2012	171,223	958-YGA	3D6WD66L79G542637
Medic 15	161	0.17	10	65707	2009		5/16/2012	171,223	968-XZH	3D6WD66L99G561013
Rescue 2	147	0.6	11	31344	1998		5/15/1998	161,319	665-GYA	1HTSLAAL8WH505280
Rescue 6	148	0.3	53	92648	1998		5/15/1998	161,319	664-GYA	1HTSLAAL1WH505279
Rescue 7	146	0.78	72	56866	1998		5/15/1998	161,319	667-GYA	1HTSLAALXWH505278
Wildland										
Fleet Maintenance Records										
Ladder Trucks										
Designation	Fire Unit #	Cost per Mile	O.O.S. Days	Total Mileage	Year Built	Comments	Date	Price	Plate #	Vin #
Ladder 1	163	3.56	15	28670	1997		9/22/1997	430,772	343-IDJ	4EN3AAA84V1007524
Ladder 2	510	3.66	30	27874	1997			430,000	392-IDJ	4EN3AAA80V1007939
New Unit										
New Unit										
Brush Trucks										
Designation	Fire Unit #	Cost per Mile	O.O.S. Days	Total Mileage	Year Built	Comments	Date	Price	Plate #	Vin #
Brush 1	129	0.18	8	22857	2009		3/28/2009	79,000	686-UDU	3D6WD78L79G532533
Brush 2	139	0.9	12	18659	2001	Water Tank Replaced	7/15/2001	32,348	668-GYA	1FDXF47F71ED39093
Brush 7	195	0.98	13	8187	2005	Accident Damage Repair	9/15/2005	60,500	285-MHX	1FDAF57P65EC89443
Brush 8	120	0.65	1	21021	2000		11/30/2000	56,400	676-GYA	1FDXF47F7YEE55193
Brush 13	133	1.25	19	12163	1996	Pump and Pump Motor Rebuild	4/30/1996	26,189	671-GYA	1FDHF36G4TEA68912
Brush 15	194	0.25	4	14645	2005		9/15/2005	60,500	171-MHX	1FDAF57P45EC89442
Brush 31	153	0.37	17	47129	2009		7/23/2009	254,576	536-RBW	1HTWEAZN89J181925
Brush 32	154	0.29	7	50661	2009		7/28/2009	254,576	534-RBW	1HTWEAZNX9J181926

Designation	Fire Unit #	Cost per Mile	Staff Vehicles			Comments	Date	Price	Plate #	Vin #
			O.O.S. Days	Total Mileage	Year Built					
Deputy Chief	134	0			2016	New Vehicle	9/24/2016	29,391	QQX-258	1FT7W2B64GEA72763
	135	0			2016	New Vehicle	9/24/2016	29,391	QQX-259	1FT7W2B66GEA72764
	136	0			2016	New Vehicle	9/24/2016	29,391	QQX-261	1FT7W2B68GEA72765
EMS Capt.	137	0			2016	New Vehicle	9/24/2016	29,391	QQX-260	1FT7W2B6XGEA72766
Fire Training Capt.	140	0.12	4	59863	2008		9/13/2007	24,972	284-PLV	1GCHK23K08F121514
EMS Chief	150	0.18	3	42540	2009		2/3/2009	29,388	771-RZH	1GNFK03009R173355
Chief	156	0.12	1	62815	2010		9/25/2009	31,493	905-URO	1FMJU1G52AEA38281
	166	0			2016	New Vehicle	1/13/2016	32,461	QUK-858	1FT7W2B67GEB69603
	167	0			2016	New Vehicle	1/13/2016	32,461	QUK-859	1FT7W2B69GEB69604
Asst. Fire Marshall	182	0.15	9	64566	2003		12/9/2002	19,697	239-HAI	1GCDT19X238120760
Fire Inspector Surmi	183	0.19	13	62681	2003		12/9/2002	19,749	237-HAI	1GCDT19X338137079
Fire Inspector Harris	184	0.12	9	82236	2003		9/2/2003	17,148	597-IOU	1GCDT19X238196138
Education Davis	189	0.05	2	125630	2005		1/24/2005	30,799	129-KZO	1GNGK26U05R194070
EMS Training Capt.	196	0.05	0	71128	2006		2/27/2006	25,393	689-NFS	1GTHK23U66F203357
Vol. Coordinator	197	0.07	7	84257	2007		4/6/2007	2	540-PBG	1GKDT13S972251792
Fire Marshall Hanks	198	0.09	9	70951	2007		4/17/2007	5	680-XSX	1GKDT13S072250904
Mobile Air	501	0.4	14	15423	2001				658-GYA	1FDXF47F21ED01156
Station 15 Plow Truck										
							Tier 1	1,639,142		
							Tier 2	2,480,486		
							Tier 3	6,142,597		
							Total	10,262,225		

12. GLOSSARY

Accrual Basis

The basis of accounting under which revenues are recognized when they occur, rather than when collected or paid.

Appropriation

Legal authorization granted by the Board of Directors to make expenditures and incur obligations up to a specific dollar amount.

Assessed Valuation

A percentage of the actual value of real property. The state establishes the proportions and the County Assessor calculates the assessed valuation based upon 7.9% of real property and 29% of commercial and industrial property.

Authority

A government or public agency created to perform a single function or a restricted group of related activities. An authority may be completely independent of other governments or partially dependent upon other governments for its creation, financing, or the exercise of certain powers.

Brush Unit

A four-wheel drive truck used to fight wildland fires, much smaller and more maneuverable than a fire engine.

Impact Fee

A fee collected from new development to provide capital infrastructure. The Authority collects this fee and uses the money when the procurement of land, fire stations, apparatus, or other capital items are necessary to provide new service to the community.

Capital Outlay/Assets

Assets of significant value (\$5,000 capitalization threshold) that have a useful life of several years.

Capital Project

Activities involving the purchase or construction of assets such as land, design and construction of fire stations and the procurement of fire apparatus, with estimated costs, sources of funding and timing of work over a period of time.

Contingency

An appropriation of funds to cover unforeseen expenditures which may occur during the budget year.

Contractual Services

Services that are usually procured by entering into a formal agreement or contract with another party. Included in this category are utilities, insurance, repairs or professional services.

Department Budget

A method of budgeting whereby the services provided to citizens are segregated into specific service areas. Budgets are established for each area or department to guide activities and assess program effectiveness.

Expenditure

A measure of goods and services acquired.

Fund Balance

Non capital portion of nets. Cash available to meet future expenditures.

GAAP

Generally Accepted Accounting Principles. A widely accepted set of rules, conventions, standards, and procedures for reporting financial information, as established by the Financial Accounting Standards Board.

Infrastructure

Facilities on which the continuance and growth of a community depend.

Mill Levy

The rate applied to assessed valuation of property to determine property taxes. A mill is \$1.00 of tax for each \$1,000 of assessed valuation.

Modified Accrual Basis

Revenues are recorded as the amount becomes measureable and available. Expenditures are recorded when the liability is incurred.

Operating Revenue

Funds that the Authority receives as income to pay for ongoing operations and maintenance. It includes contributions from the City of Durango, Animas Fire Protection District, the CFPD, ambulance fees, wildland fire services.

Operating and Maintenance (O&M) Expenses

The cost for personnel, materials, equipment and contracted services for the Authority to function.

Projected

Estimation of revenues and expenditures based on past trends, current economic conditions and future financial forecasts.

Reserve

A portion of the fund balance which has been legally segregated for a specific use.

Resolution

An order by the Authority Board of Directors.

Revenue

Sources of income for financing the operations of the Authority.

Revised Budget

Most recent estimate of revenue and expenditures including additional appropriations made throughout the year and encumbrances carried over from the prior year.

Undesignated Fund Balance

A portion of a fund balance which has not been designated or reserved for any specific use.

Volunteer

An unpaid Authority worker who provides services such as public service, to gain skills, or as a personal interest. Examples are volunteer firefighters and volunteer mail carriers.