

Durango Fire Protection District



2022 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
142 Sheppard Drive Durango, Colorado 81303
970.382.6001 Fax 970.382.6018
www.durangofirerescue.org

2022 Budget Message
From the Desk of the Fire Chief

Durango Fire Protection District Board of Directors
Dear Directors,

Our budget planning period has come to an end. Attached please find the 2022 Durango Fire Protection District budget. This document is the result of hours upon hours of work, engaging the input of our department and division heads, and evaluating our 2021 budget and employing projections for 2022. This budget was approved at our November 2021 Board of Directors meeting when you unanimously approved its adoption as our 2022 budget.

2021 Budget Review:

The 2021 budget had a central theme of conservative approaches to all divisions and projects. The COVID-19 era certainly tempered our projections in the creation of the budget, and we focused on assuring continuity of operations in an unsure future as we planned for the fiscal year. We were able to finish our project associated with bringing all employees to a pay rate commensurate with the salary survey studies that we commission each year. This is a leading factor in assuring our ability to successfully recruit and retain quality employees. The budget also set out to assure availability of protective clothing and equipment as we navigated the pandemic and stood ready for an unknown future, especially related to our EMS providers and operations.

From a capital budget perspective, finalizing the Training Facility Project was a major goal. We were quite successful in doing that, coming in under budget and ahead of schedule. The addition of the facility has already made a significant impact on our operational capabilities – from our newest firefighting personnel through our most seasoned veterans. Our organization and the community are benefitting greatly from this new facility.

In our capital projects fund, we were able to accomplish the anticipated finalization of the Training Facility and 50% of the cost of a new ambulance (the other half was paid for in last year's capital budget). The 2021 Capital Budget also had funding for two new fire engines and a new tanker but based on availability we were unable to make that purchase in 2021. We chose to address a few small capital projects including completing the station alerting system upgrade for station 1, purchasing a drafting trailer to assist with engineer training and pump testing each spring, and taking advantage of an opportunity to fund some SCBA regulators and replacement air packs that were needed and denied on a grant opportunity we requested.

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Finally, we were able to complete the purchase of the 9R School District property on 12th street as the prospective new location for our downtown fire station. Per our negotiations, DFPD paid \$5 million in cash, and agreed to multiple in-kind contributions which substantially added to the total value of the purchase. In order to close on the property, an additional fund transfer of \$2 million from the general fund to the capital projects fund was accomplished. The transfer required the use of \$1,135,563 from our general fund balance toward the purchase. The closing on the property occurred on December 17, finalizing our purchase.

2022 Budget Year

It looks like 2022 will be a great year for our organization. Our projections for the available revenue show an increase of \$945,645 which is attributable primarily to increases in EMS call volume and inter-facility transports. Currently, we are tracking a 20% increase in our call volume, almost all of which are EMS based. These drivers have thrust the total of our EMS revenue (billed) above the revenue from either the City of Durango taxes or the Fire District taxes. Our revenue split for 2022 looks like this:

DFPD Fire District tax	32%
City of Durango tax	28%
EMS Programs	34%

Our total revenue projection for the 2022 budget is \$17,556,458 which is up from the 2021 initial budgeted revenue of \$16,610,813.

On the expenditures side of the budget, we are tracking the following factors that will make an impact.

Health Care / Work Comp / Liability Insurance – We had a successful year in 2021 in these areas.

Our health care utilization was down again this year (second year in a row) causing our insurance carrier to lower our utilization factor and even though the rates of the company went up, our total cost did not. Workers' compensation was a similar story, seeing a decrease in our experience mod, which should hold our expenses constant even against the company moving its rates up. Our agent for the workers compensation and liability insurance is currently leveraging our good fortune to try to negotiate even better rates than we were first cast, which would be a great advent if he is successful.

Our estimation of bad debt and CMS contractual reductions (Medicare and Medicaid) have proven to be a problem for us in the past. We make an estimate each year of what the write down percentage will be, and budget for these shortfalls based on that estimate. As you are aware, since the EMS billing portion of our revenue stream is such a large portion of our total revenue, even a small miss in our estimate can make a huge difference to our overall budget performance. We have increased our write down percentage this year from 54% up to 60%. This increase is based on the studies that Eric Baker has done on the actual performance of our estimate in the previous year's budget as well as a weakening in the strength of our payor mix which we believe increases our write down amount. We are currently tracking a shift in the payor mix which looks like this:

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Medicare 37% / Medicaid 31% / All Other 31%

The shift in payor mix significantly impacts our write down percentage as we see an approximate average of payment of 41% of the billed amount from Medicare, 13% of the billed amount from Medicaid, and 90% from all other categories including insured, self-pay, and others. The recent reimbursement payments we have been receiving have helped tremendously, but still have us falling well short of our billed amounts for EMS services.

On the topic of employee compensation, our salary survey this year provided us some great news. We were able to look at 28 comparison agencies this year including many of the same organizations we have looked at in the past, as well as some new ones. We are limited each year based on those agencies who chose to voluntarily report their compensation and benefits packages, but feel like we get a really solid composite of the region and state through our survey. This year, the survey shows that our efforts to catch up have done the job we wanted, and there were no pay ranges that fell significantly out of line. The survey showed the need for market adjustments ranging from no change in one category to 2% increase in the widest margin for one of our pay categories.

As you may remember, after making market adjustments to our pay ranges based on the salary survey data, we then made forward movements in the step and grade section of the pay scale based on their performance, value added to the organization, and their qualifications and heightened levels of training and certification. Applying our principals to all of our employees across the board, we ranged from no increases on a few employees that are either topped out in their scale or had performance issues up to 7.7% for the widest margin increase we issued. The average pay increase across all employees was 2.2%.

2022 Capital Improvements Budget

From a revenue perspective, our capital improvement budget looks pretty standard compared against years past. We anticipate transferring our standard \$1.2 million from tax revenue to cover the current constituent's portion of our capital improvement needs. Our standard \$272,000 from the contract with the City for capital needs will stay the same, and we have boosted our anticipated revenue from impact fees to \$300,000 for the year based on our past few years of experience.

One new factor is that we anticipate the probability that we may be able to start some construction work with the downtown fire station. You will recall that our plan for funding the remodel of the historic school building and the construction of the "carriage house" apparatus bay building will be funded through a lease purchase arrangement with a lending institution. As a placeholder, we have shown \$3 million in revenue, and an accompanying \$3 million in expenses. We do not anticipate being able to spend that much money in the startup phases of construction on this project, but felt it was important to start placeholdering for this project.

Finally, our purchases of two fire engines, a tanker, and half of an ambulance under the State Grant system are carried forward from our 2021 budget year to the coming year. The total of the rolling stock replacements in the 2022 budget are \$1,630,000.

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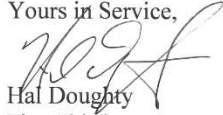
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Presentation of the 2022 Budget

Ladies and gentlemen of the Board, I present to you the adopted 2022 budget for Durango Fire Protection District. I am proud of the work that is encompassed herein, and I believe this budget is representative of the needs of the organization and the direction you have set for our future.

Thank you for placing your trust in me as your Fire Chief and as the Chief Executive Officer of this organization, and thank you for your service as Directors of our 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

Kathy Morris, Chairperson

Wayne Barger

John Dezendorf

Jerry Martinez

Lyle McKnight

Matt Leeder

Patti Zink

Staff

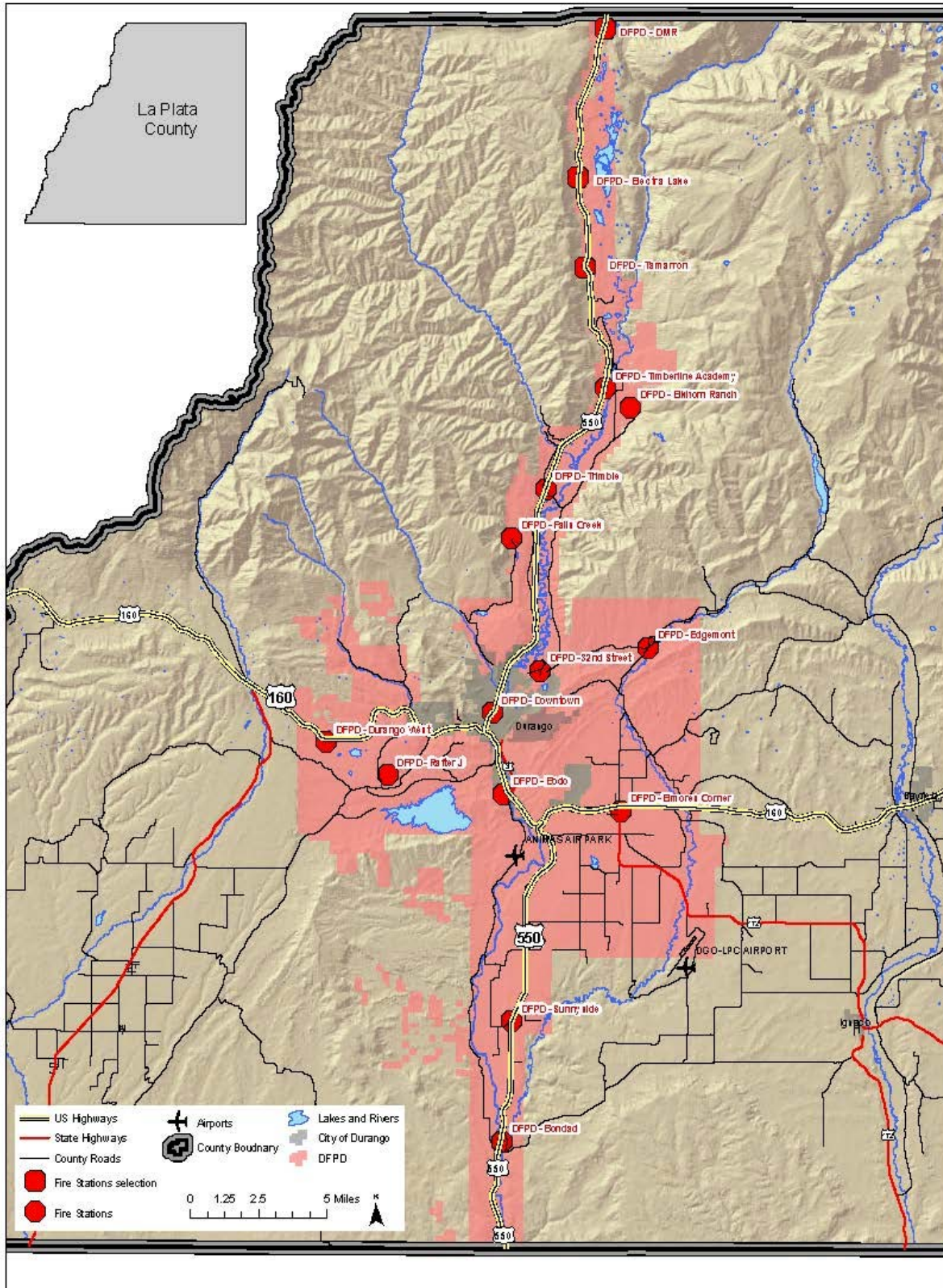
Chief – Hal Doughty

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 2021.

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 2022 will have 1.2% 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 – 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

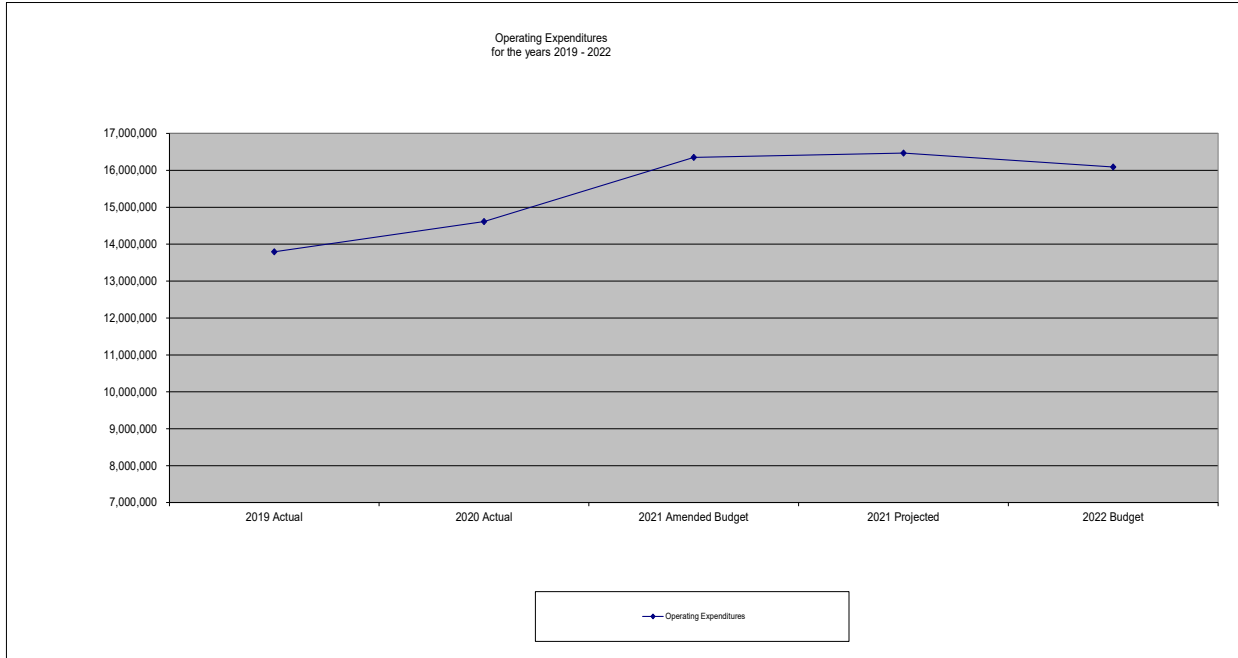
Durango Fire Protection District does not have lease-purchase agreements for any real property or for any other property.

4. GENERAL FUND

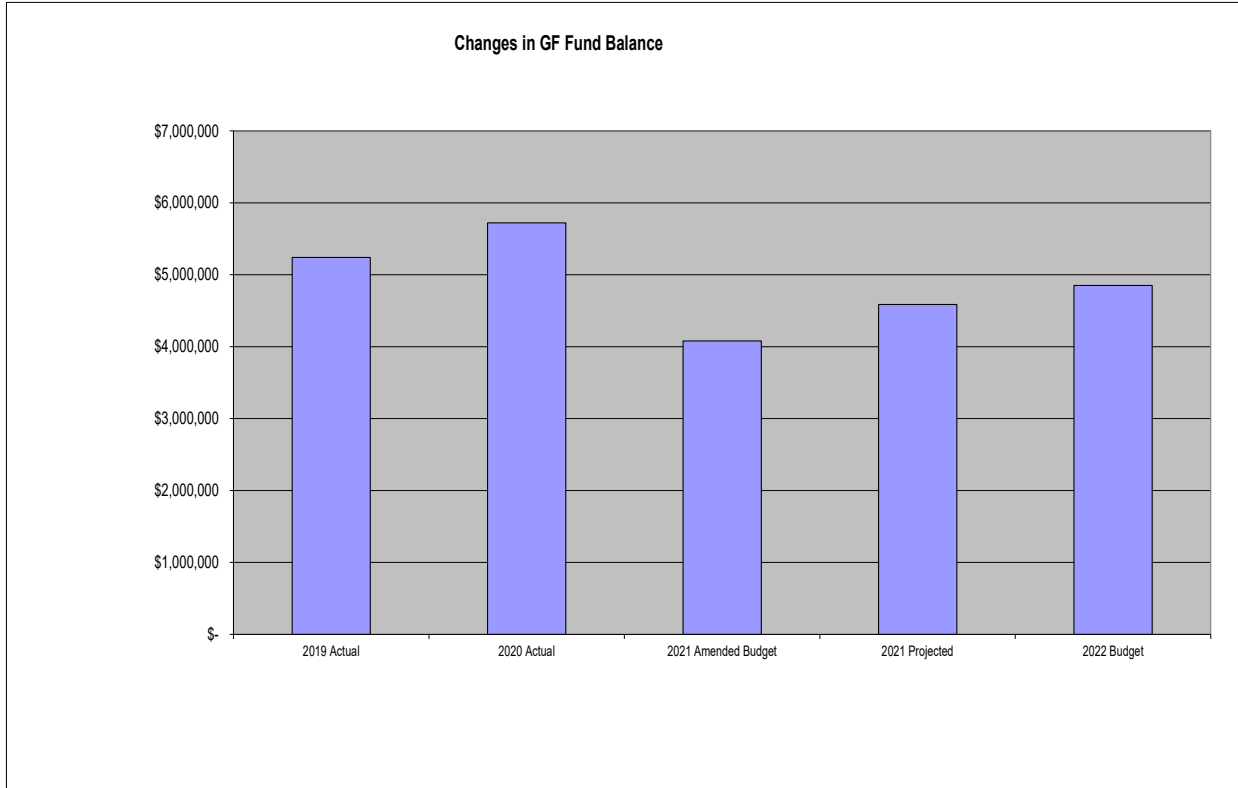
General Fund Financial Summary

	2019 Actual	2020 Actual	2021 Amended Budget	2021 Projected	2022 Budget
Summary of Revenue					
Property taxes	4,623,948	4,782,739	5,006,462	4,940,381	5,022,454
Specific ownership taxes	976,534	969,300	920,000	1,070,000	1,000,000
Contract with City of Durango	4,546,600	4,875,754	4,921,851	4,921,851	4,934,504
Other local taxes	56,725	44,123	45,000	29,931	30,000
Other revenue sources					
Ambulance income	4,035,097	3,928,544	4,600,000	4,800,000	4,500,000
Interfacility transfer income	548,609	560,473	500,000	847,330	700,000
CMS supplemental payment	361,158	870,960	750,000	728,094	720,000
Grants	22,009	106,223	6,000	27,042	6,000
Impact fees	-	-	-	-	-
Prevention fees	81,695	55,373	70,000	57,509	70,000
Wildland fires	918,070	978,521	1,000,000	1,000,000	500,000
Miscellaneous	229,129	521,956	91,500	107,555	73,500
Total All Revenue Sources	16,399,574	17,693,966	17,910,813	18,529,693	17,556,458
Summary of Expenditures					
Salary	6,722,235	7,133,953	7,718,000	7,578,793	7,995,000
Salary - Single Resource	541,856	634,460	760,000	779,799	316,000
Benefits	2,060,262	2,156,862	2,273,000	2,270,165	2,332,000
Purchased professional services	714,322	497,111	752,922	639,193	799,523
Purchased property services	657,908	590,636	700,000	723,402	729,500
Other purchased services	178,772	170,139	233,350	207,133	190,150
Supplies	536,096	687,003	640,125	674,362	689,225
Other	2,382,345	2,741,025	3,074,215	3,592,409	2,840,000
Contingency	-	-	200,000	-	200,000
Total Operating Expenditures	13,793,796	14,611,189	16,351,612	16,465,256	16,091,398
Transfer to Capital Projects Fund	1,800,000	2,600,000	3,200,000	3,200,000	1,200,000
Total Expenditures	\$ 15,593,796	\$ 17,211,189	\$ 19,551,612	\$ 19,665,256	\$ 17,291,398
Excess or Deficiency	\$ 805,778	\$ 482,777	\$ (1,640,799)	\$ (1,135,563)	\$ 265,060
Beginning Fund Balance					
(Non-Capital portion of Net Assets)	4,432,986	5,238,764	5,721,541	5,721,541	4,585,978
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	4,038,764	4,521,541	2,880,742	3,385,978	3,651,038
Ending Fund Balance	5,238,764	5,721,541	4,080,742	4,585,978	4,851,038
(Non-Capital portion of Net Assets)					

Operating Expenditure Recap



Changes in GF Fund Balance



5. GENERAL FUND EXPENDITURES BY DEPARTMENT

Administration

Budget Summary

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Amended Budget</u>	<u>2021 Projected</u>	<u>2022 Budget</u>
Administration					
Salary	461,513	401,292	419,000	445,778	450,000
Benefits	140,895	116,192	112,000	112,347	118,000
Purchased professional services	434,196	290,658	460,422	394,940	496,023
Purchased property services	234,944	292,138	323,000	322,706	336,500
Other purchased services	17,502	18,662	17,000	12,570	17,000
Supplies	54,586	18,851	18,150	29,992	28,725
Capital property	-	-	-	-	-
Other - volunteer pension	162,215	222,215	222,215	228,723	140,000
Totals	<u>1,505,851</u>	<u>1,360,008</u>	<u>1,571,787</u>	<u>1,547,056</u>	<u>1,586,248</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>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Amended Budget</u>	<u>2021 Projected</u>	<u>2022 Budget</u>
Operations					
Salary	184,679	188,580	195,000	199,024	191,000
Benefits	49,245	38,066	53,000	45,380	53,000
Purchased professional services	-	-	-	-	-
Purchased property services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies	-	-	-	-	-
Capital property	-	-	-	-	-
Other	-	-	-	-	-
Totals	<u>233,924</u>	<u>226,646</u>	<u>248,000</u>	<u>244,404</u>	<u>244,000</u>

Description of Expenditures

Salary

Deputy Chief and Administrative Assistant



Firefighting

Budget Summary

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Amended Budget</u>	<u>2021 Projected</u>	<u>2022 Budget</u>
Fire fighting					
Salary	2,816,865	3,064,578	3,220,000	3,087,035	3,157,000
Salary - Single Resources	541,856	634,460	760,000	779,799	316,000
Benefits	914,820	984,877	1,005,000	1,048,747	952,000
Purchased professional services	23,343	19,167	23,000	19,655	21,000
Purchased property services	24,495	3,182	15,000	6,964	15,000
Other purchased services	25,789	43,637	50,550	66,470	550
Supplies	266,380	330,311	297,000	314,565	339,300
Capital property	-	-	-	-	-
Other	-	-	-	-	-
Totals	<u>4,613,548</u>	<u>5,080,212</u>	<u>5,370,550</u>	<u>5,323,235</u>	<u>4,800,850</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

	2019 Actual	2020 Actual	2021 Amended Budget	2021 Projected	2022 Budget
Fire prevention					
Salary	370,983	392,368	468,000	487,106	487,000
Benefits	117,427	137,714	150,000	146,893	154,000
Purchased professional services	-	-	-	-	-
Purchased property services	-	-	-	-	-
Other purchased services	2,077	2,320	3,300	2,810	3,800
Supplies	9,500	17,389	13,450	31,850	15,200
Capital property	-	-	-	-	-
Other	-	-	-	-	-
Totals	499,987	549,791	634,750	668,659	660,000

Description of Expenditures

Salary

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

Purchased Professional Services

Professional development

Other Purchased Services

Dues and memberships

Supplies

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



Training

Budget Summary

	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Amended Budget</u>	<u>2021 Projected</u>	<u>2022 Budget</u>
Training					
Salary	296,597	330,248	353,000	333,186	367,000
Benefits	90,630	90,356	99,000	91,429	100,000
Purchased professional services	58,399	24,036	73,000	47,480	86,000
Purchased property services	-	-	-	-	-
Other purchased services	34,859	2,726	30,400	15,872	30,400
Supplies	25,813	22,547	29,425	33,325	35,950
Capital property	-	-	-	-	-
Other	-	-	-	-	-
Totals	<u>506,298</u>	<u>469,913</u>	<u>584,825</u>	<u>521,292</u>	<u>619,350</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>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Amended Budget</u>	<u>2021 Projected</u>	<u>2022 Budget</u>
Fire communications					
Purchased professional services	2,416	-	500	-	500
Purchased property services	12,556	15,014	15,000	13,274	15,000
Other purchased services	87,105	92,520	120,100	96,896	120,100
Supplies	3,238	57,727	31,000	72,620	31,000
Capital property	-	-	-	-	-
Other	-	-	-	-	-
Totals	<u>105,315</u>	<u>165,261</u>	<u>166,600</u>	<u>182,790</u>	<u>166,600</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>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Amended Budget</u>	<u>2021 Projected</u>	<u>2022 Budget</u>
Fire repair services					
Salary	220,069	234,684	282,000	265,628	293,000
Benefits	68,772	66,498	88,000	79,156	91,000
Purchased professional services	-	-	-	-	-
Purchased property services	135,690	105,547	150,000	168,796	155,000
Other purchased services	-	429	200	-	200
Supplies	15,212	13,098	11,600	15,195	22,200
Capital property	-	-	-	-	-
Other	-	-	-	-	-
Totals	<u>439,743</u>	<u>420,256</u>	<u>531,800</u>	<u>528,775</u>	<u>561,400</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

	2019 Actual	2020 Actual	2021 Amended Budget	2021 Projected	2022 Budget
EMS					
Salary	2,371,529	2,522,203	2,781,000	2,761,036	3,050,000
Benefits	678,473	723,159	766,000	746,213	864,000
Purchased professional services	195,968	163,250	196,000	177,118	196,000
Purchased property services	6,053	695	6,000	5,750	6,000
Other purchased services	11,440	9,845	11,800	12,515	18,100
Supplies	122,050	198,528	187,500	144,714	171,850
Capital property	-	-	-	-	-
CMS-Contractual agreements	1,811,014	1,653,033	2,100,560	2,310,404	2,239,200
Bad debts	409,116	865,777	751,440	1,053,282	460,800
Totals	<u>5,605,643</u>	<u>6,136,490</u>	<u>6,800,300</u>	<u>7,211,032</u>	<u>7,005,950</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

	2019 Actual	2020 Actual	2021 Amended Budget	2021 Projected	2022 Budget
Fire stations and buildings					
Purchased property services	244,170	174,060	191,000	205,912	202,000
Other purchased services	-	-	-	-	-
Supplies	39,317	28,552	52,000	32,101	45,000
Capital Property	-	-	-	-	-
Other	-	-	-	-	-
Totals	<u>283,487</u>	<u>202,612</u>	<u>243,000</u>	<u>238,013</u>	<u>247,000</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



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, 2022

	2019 Actual	2020 Actual	2021		2022 Budget
			Amended Budget	2021 Projected	
Revenues and Beginning Fund Balance					
Transfer from General Fund	1,800,000	2,600,000	3,200,000	3,200,000	1,200,000
City of Durango Capital Contribution	272,052	272,052	272,052	272,052	272,052
Lease Purchase Funding	-	-	-	-	3,000,000
Development Fees	93,271	219,542	350,000	358,000	300,000
Capital Grants	134,366	-	120,000	116,385	-
Sale of Assets	62,031	15,300	-	7,500	-
Interest	144,434	23,911	35,000	2,000	2,000
Total Revenues	<u>2,506,154</u>	<u>3,130,805</u>	<u>3,977,052</u>	<u>3,955,937</u>	<u>4,774,052</u>
Expenditures					
Capital Expenditures for Station 2	-	-	5,000,000	5,000,000	3,000,000
Capital Expenditures for Station 3	3,280,093	193,768	-	-	-
Capital Expenditures for Training Site	-	937,784	1,400,000	1,160,040	-
Capital Equipment	2,321,389	2,971,402	370,000	363,811	1,630,000
Lease Purchase Payments	-	-	-	-	100,000
Total expenditures	<u>5,601,482</u>	<u>4,102,954</u>	<u>6,770,000</u>	<u>6,523,851</u>	<u>4,730,000</u>
Excess (Deficit) of Revenues Over Total Expenditures	<u>(3,095,328)</u>	<u>(972,149)</u>	<u>(2,792,948)</u>	<u>(2,567,914)</u>	<u>44,052</u>
Beginning Fund Balance	6,897,915	3,802,587	2,830,438	2,830,438	262,524
Designated for Capital Expenditures					
Capital Contribution for Station 2 Replacement	1,360,260	1,632,312	-	-	-
Undesignated Fund Balance	<u>2,442,327</u>	<u>1,198,126</u>	<u>37,490</u>	<u>262,524</u>	<u>306,576</u>
Ending Fund Balance	<u>3,802,587</u>	<u>2,830,438</u>	<u>37,490</u>	<u>262,524</u>	<u>306,576</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 2021-8

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, 2022 AND ENDING THE LAST DAY OF DECEMBER, 2022.

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 16, 2021, 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 October 26, 2021 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	\$17,291,398
Capital Projects Fund	\$ 4,730,000

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

General Fund	\$17,556,458
Capital Projects Fund	\$ 4,774,052

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 16th day of November, 2021.

DURANGO FIRE PROTECTION DISTRICT
BY 
Kathleen Morris, President

ATTEST:

Patti Zink, 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 2021-9

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 2022 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 16, 2021, 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.

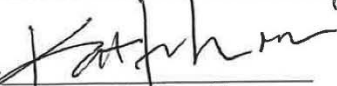
NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE DURANGO FIRE PROTECTION DISTRICT, LA PLATA COUNTY AND SAN JUAN COUNTY, COLORADO:

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	\$16,091,398
General Fund	Capital expenses	\$ 0
General Fund	Transfer to Capital Projects Fund	\$ 1,200,000
Capital Projects Fund	Capital expenses	\$ 4,730,000

ADOPTED AND APPROVED this 16th day of November, 2021.

DURANGO FIRE PROTECTION DISTRICT,

BY: 
Kathleen Morris, President

ATTEST:

Patti Zink, 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 2021-10

A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2021, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE DURANGO FIRE PROTECTION DISTRICT, LA PLATA COUNTY AND SAN JUAN COUNTY, COLORADO, FOR THE 2022 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 16, 2021, and;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$4,967,454, 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 2021, valuation for assessment for the Durango Fire Protection District as certified by the County Assessors is \$605,787,076, such amount to be adjusted upon receipt of the Final Valuation for Assessment from the La Plata County and San Juan County Assessor.

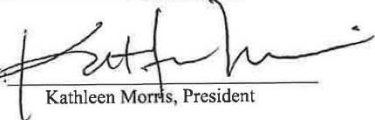
NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE DURANGO FIRE PROTECTION DISTRICT, LA PLATA COUNTY AND SAN JUAN COUNTY, COLORADO:

Section 1 – That for the purpose of meeting all general operating expenses of the Durango Fire Protection District during the 2022 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 2021.

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 16th day of November, 2021.

DURANGO FIRE PROTECTION DISTRICT

BY: 
Kathleen Morris, President

ATTEST:


Patti Zink, Secretary/Treasurer