

DURANGO FIRE PROTECTION DISTRICT

Durango, CO



2025 ANNUAL BUDGET

Prepared by the Finance Department of Durango Fire Protection District.

**Durango Fire Protection District
2025 Annual Budget**

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1. BUDGET MESSAGE FROM THE CHIEF



Durango Fire Protection District Board of Directors 2025 Final Budget

December 3, 2024

DFPD Board of Directors:

As required by Colorado State Statute we provided a first draft of the budget to you on October 15, 2024. This is the final budget letter for Fiscal Year 2025. The Fire District uses the modified accrual basis of accounting. Durango Fire Protection District provides fire and emergency services to the City of Durango and to The Fire District. This final budget letter will review the highlights of the 2025 budget.

Each year, we receive our estimated projected property tax revenues from the La Plata County Assessor by August 25th. We meet with each department head to discuss the current year's budget and their forecasted needs for the following year. This includes the following divisions and department heads: Prevention/Risk Reduction and Community Education (Stephen Rinaldi), Fleet and Facilities (Howard Smith), HR/Personnel (Megan Kunch), Wildfire (Scott Nielsen), Communications/Radios/IT (Michael Krupa), Operations (Michael Krupa), Training (Seth Thomas) and EMS (Scott Sholes). This process takes around five weeks to meet with each group and work out the numbers.

In each meeting, we review the prior/current year's budget to determine where we are ending the year financially. For FY 2024, we submitted an aggressive budget with a substantial raise package included. We maximized our revenue projections and streamlined our expenditures to obtain as much leverage as we felt comfortable with to go towards raises. With all the projections in, it appears we will finish the year approximately \$1.3 million ahead of our revenue projections and over expenditures. That amount is funded from a few line items. First, our CMS Reimbursement (the Federal portion of the Medicaid right offs) came in very strong at \$1.7 million. We had budgeted conservatively at \$900,000. Second, the IFT revenue finished \$140,000 over budget. Third, as you recall, we increased the Ambulance transport fees for the first time since 2018. That has resulted in \$2.4 Million increase in gross billing, after contractual write offs and bad debt, around \$864,000 in net revenue over budget. Fourth, we raised

fees in the Fire Marshal's Division adding \$90,000. Finally, in our Capital budget, the collected Impact Fees were stronger than budgeted. With the revenue we were able to fund the Capital budget with \$2.2 million instead of our budgeted \$1.2 million in addition to the revenue estimates of \$1.3 million over expenditures at year end.

With successful planning, we continue to operate with revenue well exceeding our expenditures for FY 2024. With the revenue added to the Capital budget, we purchased an additional ladder truck that was in our 2025 Capital Budget, in 2024. We found a stock unit just going into production. It is very similar to the last ladder we purchased in 2022 without the front bucket. Unfortunately, the price has climbed substantially, as I have been advising you all about. The price on the truck is \$1.7 million. By purchasing the stock truck, it cuts off 4-5 years of wait time from a special order, and the continual price increases over that time. Two of our current 3 ladder trucks turn 28 years old next year, which is unheard of for front line fire apparatus. This helps get us caught up. By the end of 2025, every paid station will have a fire engine less than 2 years old, and two of our 3 ladder trucks will be less than 5 years old.

FY2025: I would like to address the 2025 Budget and hit the highlights starting with revenue. Unfortunately, our property tax revenue came in almost \$840,000 below the 2024 FY revenue. This is attributed to decreases in Oil and Gas revenues and production. Property valuations are re-assessed on odd years, and oil and gas on even years. With the re-evaluation during 2024, there was a decrease in valuation. It is also due to the damage the State Legislature has continued to do regarding the assessment rates. Property taxes are 62% of our total revenue. While our property tax revenue decreased, we had increases in EMS billing, wildfire billing, Fire Marshal/Prevention fees and Impact Fees.

We are going to be increasing our Prevention/Inspection fees again for 2025. We are much lower than both the County and City for our reviews and need to increase our fees to match the staff time/cost required to address the demand for our services. We will not be raising our ambulance fees as they are still in line with the standard billing rates.

With the revenue changes addressed above, I will update you on projected 2025 expenditures.

The largest general fund expenditure for 2025 is a pay adjustment/raise package for our members. Even with our large pay increase for 2024 and attempts in prior years to catch up, we are always behind in the pay scales. This is not due to a lack of research or work on behalf of our administration. The front range and mountain area comparator agencies are at an ever-increasing pay rate for staff. For example, we lost a Firefighter/Paramedic in 2024 to go to the Denver area for a \$20K-30K raise. We requested information early in the summer of 2024 to review our payroll comparisons. 2024 was a year that a full salary survey was done through Employers Council. In addition, we are using some of Megan's other connections and groups, including CML, as a basis. There are always some challenges with a full match due to job descriptions, local challenges and workloads, experience by category, etc.; however, we worked hard to address those in a fair way. Our overall pay package increased by \$700,000 in pay only. With benefits, we will be at \$815,000. There is some offsetting revenue for our wildfire folks that reduces our actual cost by over \$150,000, and some vacancy savings that will reduce the overall cost as well. This is an increase in pay but will fairly pay our staff at competitive rates for the hard work they are performing.

When we met with the Division Heads, we were advised of some staff needs. Operations needs additional full-time firefighters. The standard ratio used in our industry is 1.2 FTE's per open position to

cover for vacation, sick and training. We are slightly below that. The Fire Marshal Division needs an additional inspector/plan reviewer. Fleet and Facilities needs additional assistance with facilities, keeping up with our 18 buildings. And Training needs an EMS Educator to keep our staff properly trained and current in an ever-changing environment. After reviewing our revenue, we had enough resources to add one position and prioritized the EMS Coordinator. This will be a new position, in the Training Division, with a sole focus of EMS education and coordination for our staff. The cost of this is included in the pay package increase listed above.

We have some additional expenses for 2025 in the Capital Projects budget. We are budgeting expenses for the balance of the \$12.5 million for the Station 2 project, and fund balance (remainder of the loan) to match. We have two ambulances budgeted, one at \$350,000 and one at \$210,000 because we purchased the chassis and cot in 2024. The ladder truck that had been in the 2025 budget will be pre-paid in 2024 to take advantage of \$35,000 savings for pre-payment. We are expecting two fire engines to be completed and delivered around May, 2025, both of which will be prepaid, one in 2023 and one in 2024. There is one additional engine in the 2024 budget which will be paid upon delivery and is already included in the 2024 projected expenditures but will likely be carried into 2025 due to the delivery date.

2025 total revenue for the general fund is \$23,648,661

2025 total expenditures for the general fund for is \$23,241,045.

Net of \$407,616.

Station 2 will be completed in 2025, wrapping up the balance of the loan. We are projected to move in one month earlier than projected, now in June of 2025. Our completed project is on schedule. We were initially extending out one month, but after our asbestos testing, we found zero asbestos in the Station. We had allocated 1 month for abatement that will not be needed, not to mention the cost savings. We are still on budget for the project.

In closing, we have a revenue stream to support our operations and Capital needs, even with the State legislature decreasing the revenue from property tax. We have concerns about future damage to our property tax revenues and will be working throughout 2025 to predict and prepare for any reductions that will impact our ability to function. Our staff continues to be our highest priority and will receive a significant but needed adjustment to their pay. Capital projects are progressing as planned with appropriate funding to support them. We budgeted in 2025 to transfer \$1.2 million into the Capital Projects fund. This budget is projecting excess revenue of \$407,616.

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

Randy Black



Fire Chief,
Durango Fire & Rescue

2. INTRODUCTION AND DISTRICT PROFILE

Mission Statement and Values

Mission Statement

Respond, Protect, Care for All.
Serve with Honor.
We are Durango Fire & Rescue.

Values

SERVICE FOR ALL...

Through: Hard Work,
Dedication, Professionalism

With: Respect, Integrity,
Courage



Introduction of Members

Board of Directors

Karen Barger, Chairperson

John Dezendorf

Rob Farino

Samantha Gallagher

Steve List

Tina McCallum

Lyle McKnight

Staff

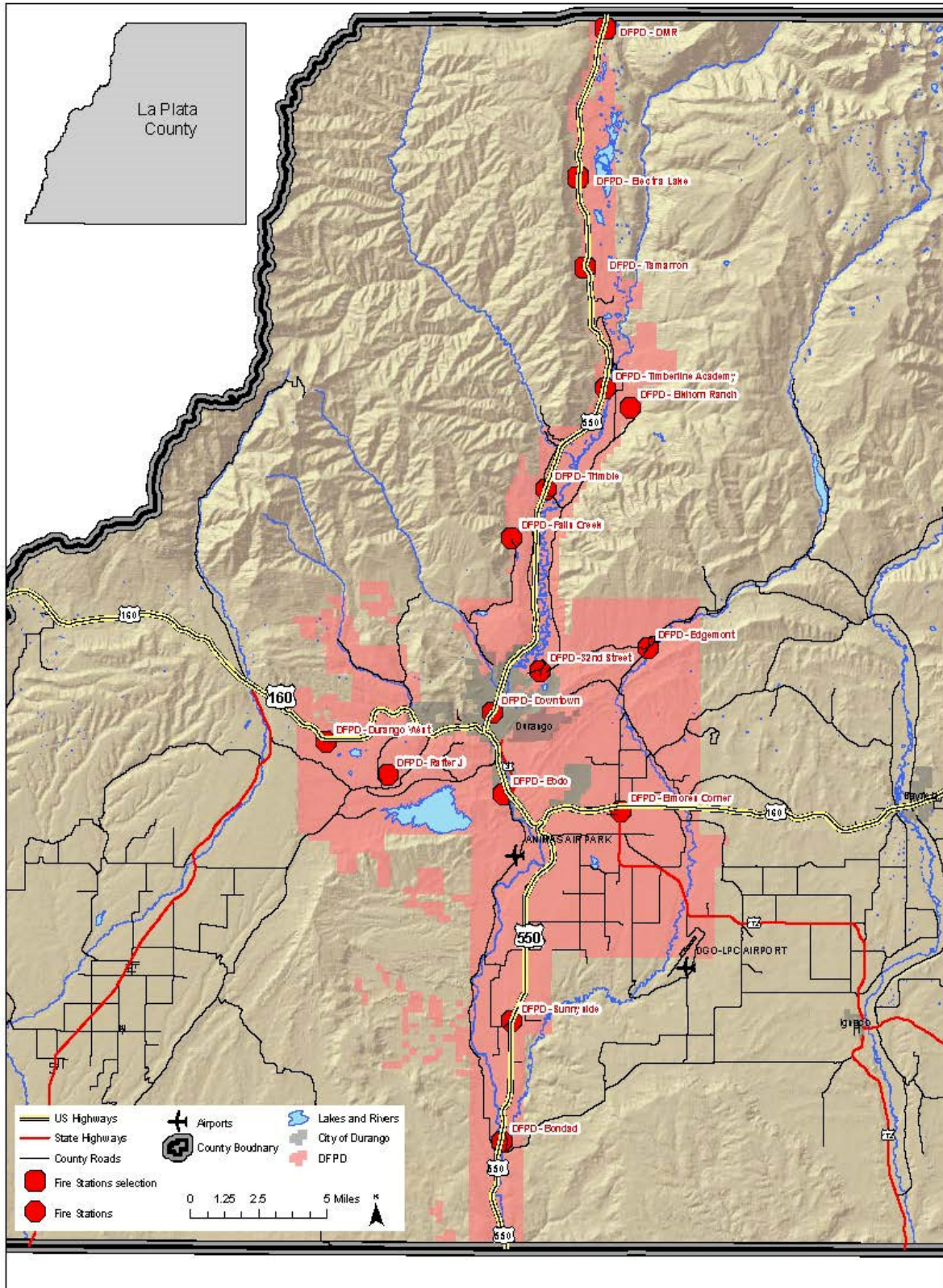
Chief – Randy Black

Finance Director – Eric Baker

Deputy Chief – Mike Krupa

Fire Marshal – Stephan Rinaldi

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 three to seven career members: to include a Captain, Engineer, Firefighters and/or Paramedics. The District operates 13 stations staffed by volunteers; five of which are resident volunteer fire stations.

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

3. BUDGET PROCESS AND FINANCIAL POLICIES

Budget Process

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

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

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

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

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

Appropriations for the budget are adopted on a total fund basis. The Board of Directors may make additional appropriations during the budget year for expenditures required, but not in excess of the amount that actual revenues have exceeded budgeted revenues plus unappropriated surplus for the fund. The Fire Chief may transfer any unencumbered appropriation balance or a portion thereof from one classification or expenditure to another within each fund. At the request of the Fire Chief, the Board of Directors may, by resolution, transfer any unencumbered appropriation balance or portion thereof. The Board of Directors to date has made two additional appropriations in 2024.

Appropriations lapse at the end of the year.

Budget and Financial Policies

Budget Policies

Balanced Budget

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

Budget Basis

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

Annual Operating Contingency

As a policy, the District tries to budget a line item for contingencies of no less than \$50,000 or up to two percent of operating expenditures to allow for unforeseen circumstances. Budget year 2024 will have 0.9% in contingency.

Fund Accounting

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

Fund Balance

For the purposes of defining fund balance, the District's definition is the noncapital portion of net assets. As a policy, the District maintains a designated portion of the Fund balance of no less than \$1,000,000 (approximately one and one-half months of expenditures), to assure financial stability. This amounts to 4.0% of our regular operating revenues. The Government Finance Officers Association's recommends an unreserved fund balance of not less than 5 to 15 percent of regular operating revenues.

Financial Policies

Reporting Entity

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

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

Basis of Accounting

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

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

Operating Revenues and Expenses

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

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

Capital Assets

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

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

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

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

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

Lease-Purchase Agreements

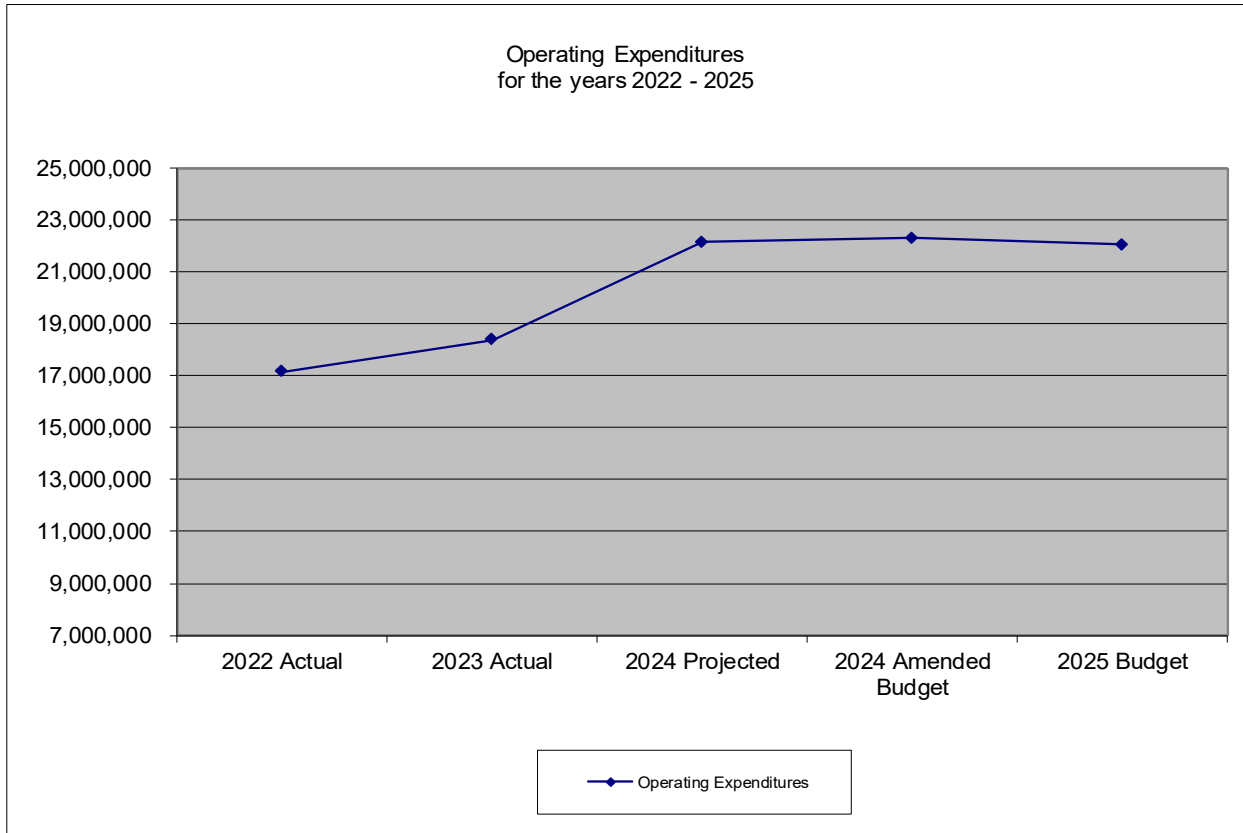
Durango Fire Protection District does not have lease-purchase agreements for any real property or for any other property.

4. GENERAL FUND

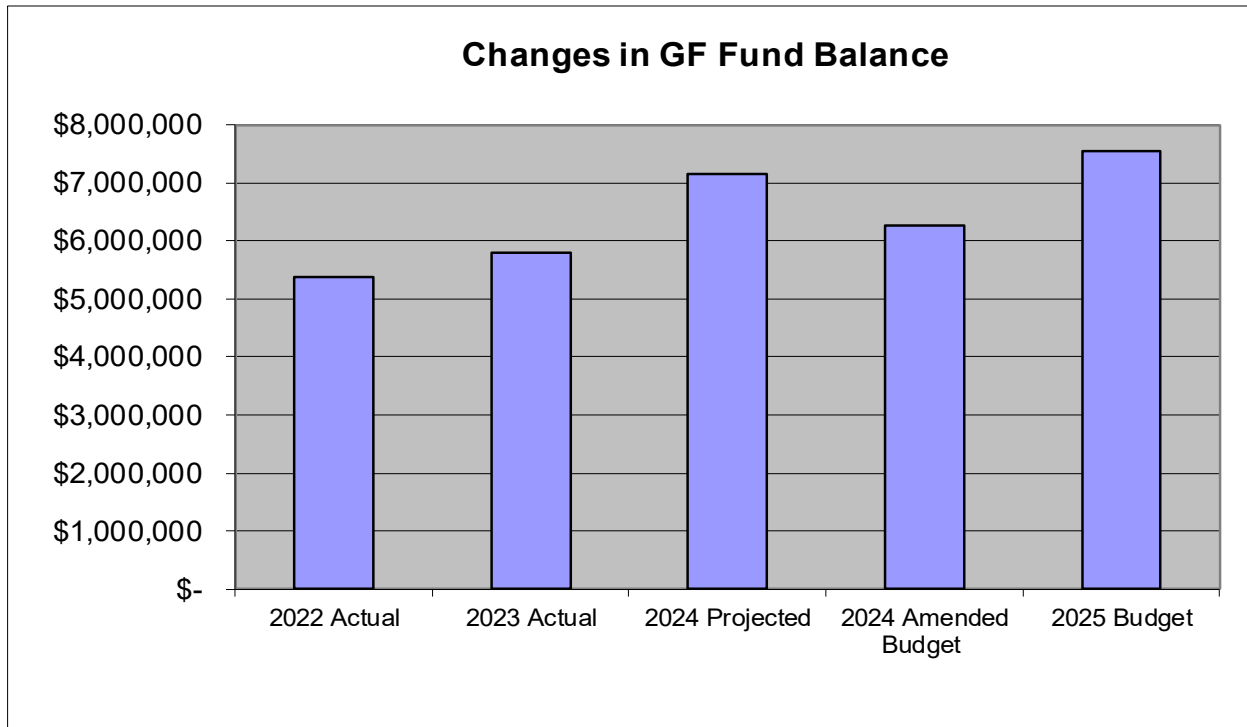
General Fund Financial Summary

	2022 Actual	2023 Actual	2024 Projected	2024 Amended Budget	2025 Budget
Summary of Revenue					
Property taxes	4,954,588	5,174,782	6,496,994	6,458,353	5,955,280
Specific ownership taxes	1,087,206	1,019,568	1,019,259	1,000,000	1,000,000
Contract with City of Durango	4,918,398	4,910,344	5,828,264	5,735,059	5,631,881
Other local taxes	18,008	29,948	44,683	15,000	15,000
Other revenue sources					
Ambulance income	5,258,122	5,226,310	7,500,000	7,430,000	7,550,000
Interfacility transfer income	733,765	860,524	943,406	800,000	850,000
CMS supplemental payment	1,086,443	1,500,972	1,704,331	1,700,000	1,000,000
Grants	186,937	119,589	331,321	256,000	306,000
Prevention fees	104,118	110,235	248,413	110,000	160,000
Wildland fires	1,200,834	1,237,911	1,200,000	1,140,000	760,000
Miscellaneous	159,936	385,624	376,208	320,500	320,500
Rental of real estate	-	-	-	-	100,000
Total All Revenue Sources	19,708,355	20,575,807	25,692,879	24,964,912	23,648,661
Summary of Expenditures					
Salary	8,100,652	8,678,556	9,705,898	9,857,000	10,036,000
Salary - Single Resource	843,516	935,830	1,084,703	1,034,000	667,000
Benefits	2,266,461	2,388,748	2,640,138	2,666,000	2,836,000
Purchased professional services	763,242	1,030,033	1,299,479	1,262,840	1,368,700
Purchased property services	750,623	818,700	1,014,280	933,000	1,004,500
Other purchased services	343,586	239,722	357,580	380,302	322,260
Supplies	794,993	916,138	1,121,364	1,113,450	727,850
Other	3,281,268	3,381,493	4,925,448	4,861,520	4,878,735
Contingency	-	-	-	200,000	200,000
Total Operating Expenditures	17,144,341	18,389,220	22,148,890	22,308,112	22,041,045
Transfer to Capital Projects Fund	1,750,000	1,750,000	2,200,000	2,200,000	1,200,000
Total Expenditures	\$ 18,894,341	\$ 20,139,220	\$ 24,348,890	\$ 24,508,112	\$ 23,241,045
Excess or Deficiency	\$ 814,014	\$ 436,587	\$ 1,343,989	\$ 456,800	\$ 407,616
Beginning Fund Balance					
(Non-Capital portion of Net Assets)	4,551,479	5,365,493	5,802,080	5,802,080	7,146,069
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	4,165,493	4,602,080	5,946,069	5,058,880	6,353,685
Ending Fund Balance	5,365,493	5,802,080	7,146,069	6,258,880	7,553,685
(Non-Capital portion of Net Assets)					

Operating Expenditure Recap



Changes in GF Fund Balance



5. GENERAL FUND EXPENDITURES BY DEPARTMENT

Administration

Budget Summary

	2022 Actual	2023 Actual	2024	2024	2025 Budget
			Projected	Amended Budget	
Administration					
Salary	463,695	487,355	497,954	479,000	510,000
Salary-leave and severance payouts	-	-	283,000	283,000	-
Benefits	116,249	128,204	114,210	128,000	130,000
Purchased professional services	460,350	584,700	624,785	635,840	643,200
Purchased property services	341,035	358,796	484,988	408,000	442,000
Other purchased services	15,760	14,892	17,401	16,500	16,500
Supplies	30,041	79,708	167,272	193,350	43,350
Other - volunteer pension	139,958	139,958	200,000	100,000	100,000
Totals	1,567,088	1,793,613	2,389,610	2,243,690	1,885,050

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>2022 Actual</u>	<u>2023 Actual</u>	2024		<u>2025 Budget</u>
			<u>Amended Budget</u>	<u>2024 Projected</u>	
Operations					
Salary	196,908	214,764	172,202	200,000	151,000
Benefits	41,981	43,980	54,231	54,000	47,000
Other	-	-	-	-	-
Totals	<u>238,889</u>	<u>258,744</u>	<u>226,433</u>	<u>254,000</u>	<u>198,000</u>

Description of Expenditures

Salary

Deputy Chief and Administrative Assistant



Firefighting

Budget Summary

	2022 Actual	2023 Actual	2024		2025 Budget
			Amended Budget	2024 Projected	
Fire fighting					
Salary	3,441,935	3,869,862	4,373,386	3,959,000	4,193,000
Salary - Single Resources	843,516	935,830	1,084,703	1,034,000	667,000
Benefits	1,014,944	1,107,675	1,258,359	1,171,000	1,240,000
Purchased professional services	16,225	110,524	320,431	279,000	351,500
Purchased property services	6,181	17,593	38,014	16,000	21,000
Other purchased services	99,158	38,632	45,701	70,500	1,000
Supplies	412,263	505,582	449,358	453,000	369,500
Other	-	-	-	-	-
Totals	<u>5,834,222</u>	<u>6,585,698</u>	<u>7,569,952</u>	<u>6,982,500</u>	<u>6,843,000</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

	2022 Actual	2023 Actual	2024		2025 Budget
			Amended Budget	2024 Projected	
Fire prevention					
Salary	448,774	532,861	622,128	577,000	633,000
Benefits	141,949	151,955	173,000	173,000	194,000
Purchased professional services	-	-	-	-	-
Purchased property services	-	-	-	-	-
Other purchased services	2,297	2,302	3,173	3,500	4,000
Supplies	11,553	17,845	15,043	15,100	17,300
Other	-	-	-	-	-
Totals	<u>604,573</u>	<u>704,963</u>	<u>813,344</u>	<u>768,600</u>	<u>848,300</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

	2022 Actual	2023 Actual	2024		2025 Budget
			Amended Budget	2024 Projected	
Fire training					
Salary	334,491	356,425	470,932	531,000	653,000
Benefits	87,235	90,718	123,629	135,000	171,000
Purchased professional services	66,152	91,051	100,100	103,000	114,000
Purchased property services	-	-	-	-	-
Other purchased services	35,504	52,857	42,205	45,600	45,210
Supplies	23,712	31,353	50,328	41,500	39,500
Other	-	-	-	-	-
Totals	<u>547,094</u>	<u>622,404</u>	<u>787,194</u>	<u>856,100</u>	<u>1,022,710</u>

Description of Expenditures

Salary

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

Purchased Professional Services

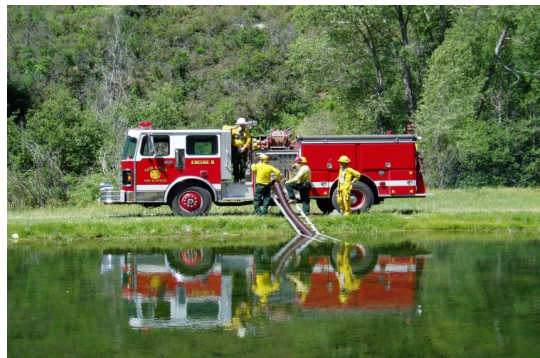
All training costs for instructors, class fees and tuition and testing

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>2022 Actual</u>	<u>2023 Actual</u>	2024		<u>2025 Budget</u>
			<u>Amended Budget</u>	<u>2024 Projected</u>	
Fire communications					
Purchased professional services	-	-	-	-	-
Purchased property services	14,234	13,239	12,139	16,000	15,000
Other purchased services	135,474	56,950	184,100	164,502	181,100
Supplies	40,360	77,856	170,493	181,500	31,500
Other	-	-	-	-	-
Totals	<u>190,068</u>	<u>148,045</u>	<u>366,732</u>	<u>362,002</u>	<u>227,600</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>2022 Actual</u>	<u>2023 Actual</u>	2024		<u>2025 Budget</u>
			<u>Amended Budget</u>	<u>2024 Projected</u>	
Fire repair services					
Salary	307,429	278,471	310,050	307,000	326,000
Benefits	81,826	78,901	92,210	94,000	101,000
Purchased professional services	-	9,855	-	-	-
Purchased property services	214,165	191,175	170,981	190,000	190,000
Other purchased services	148	287	250	700	450
Supplies	25,441	32,733	25,231	27,000	27,200
Other	-	-	-	-	-
Totals	<u>629,009</u>	<u>591,422</u>	<u>598,722</u>	<u>618,700</u>	<u>644,650</u>

Description of Expenditures

Salary

Fleet Manager, Mechanics (2)

Purchased Professional Services

License fees and outside repair services

Purchased Property Services

Parts and maintenance for vehicles and apparatus

Other Purchased Services

Dues and memberships

Supplies

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



Emergency Medical Services

Budget Summary

	<u>2022 Actual</u>	<u>2023 Actual</u>	2024		<u>2025 Budget</u>
			<u>Amended Budget</u>	<u>2024 Projected</u>	
EMS					
Salary	2,907,420	2,938,818	2,976,246	3,521,000	3,570,000
Benefits	782,277	787,315	824,499	911,000	953,000
Purchased professional services	220,515	233,903	254,163	245,000	260,000
Purchased property services	1,294	1,667	1,500	3,000	3,500
Other purchased services	18,310	24,466	17,793	23,000	18,000
Supplies	251,623	171,061	243,639	202,000	199,500
Capital property	-	-	-	-	-
CMS-Contractual agreements	2,594,129	2,551,694	4,005,184	4,041,200	4,124,735
Bad debts	547,181	689,841	720,264	720,320	654,000
Totals	<u>7,322,749</u>	<u>7,398,765</u>	<u>9,043,288</u>	<u>9,666,520</u>	<u>9,782,735</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

	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Amended Budget</u>	<u>2024 Projected</u>	<u>2025 Budget</u>
Fire stations and buildings					
Purchased property services	173,714	236,230	306,658	300,000	333,000
Other purchased services	-	-	-	-	-
Supplies	36,935	49,336	46,957	56,000	56,000
Other	-	-	-	-	-
Totals	<u>210,649</u>	<u>285,566</u>	<u>353,615</u>	<u>356,000</u>	<u>389,000</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, 2025

			2024		
	2022 Actual	2023 Actual	2024 Projected	2024 Amended Budget	2025 Budget
Revenues and Beginning Fund Balance					
Transfer from General Fund	1,750,000	1,750,000	2,200,000	1,200,000	1,200,000
City of Durango Capital Contribution	272,052	272,052	272,052	272,052	272,052
Lease Purchase Funding	-	-	12,500,000	12,000,000	-
Impact Fees	214,580	661,351	550,000	200,000	200,000
Capital Grants	-	327,214	114,037	-	-
Rental of real estate	30,000	157,736	250,000	250,000	150,000
Sale of 9-R Admin Building	-	3,630,537	-	-	-
Sale of 104 Sheppard Drive	-	-	1,307,601	1,200,000	-
Sale of Assets	-	-	26,375	-	-
Interest	5,191	32,417	400,000	5,000	200,000
Total Revenues	<u>2,271,823</u>	<u>6,831,307</u>	<u>17,620,065</u>	<u>15,127,052</u>	<u>2,022,052</u>
Expenditures					
Capital Expenditures for 9-R Admin Building	-	-	-	-	-
Capital Expenditures for Station 2	74,479	285,226	5,000,000	12,000,000	8,000,000
Capital Expenditures for Training Site	-	-	-	-	-
Purchase of 103 Sheppard Drive	-	4,144,474	450,000	320,000	-
Capital Equipment	1,779,305	1,984,041	3,172,000	2,550,000	1,222,000
Lease Purchase Payments	-	-	550,000	600,000	1,100,000
Total expenditures	<u>1,853,784</u>	<u>6,413,741</u>	<u>9,172,000</u>	<u>15,470,000</u>	<u>10,322,000</u>
Excess (Deficit) of Revenues Over Total Expenditures	<u>418,039</u>	<u>417,566</u>	<u>8,448,065</u>	<u>(342,948)</u>	<u>(8,299,948)</u>
Beginning Fund Balance	253,641	671,680	1,089,246	1,089,246	9,537,311
Designated for Capital Expenditures					
Capital Contribution for Station 2 Replacement	-	-	-	-	-
Undesignated Fund Balance	<u>671,680</u>	<u>1,089,246</u>	<u>9,537,311</u>	<u>746,298</u>	<u>1,237,363</u>
Ending Fund Balance	<u>671,680</u>	<u>1,089,246</u>	<u>9,537,311</u>	<u>746,298</u>	<u>1,237,363</u>

7. RESOLUTION TO ADOPT BUDGET

DURANGO FIRE PROTECTION DISTRICT

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

RESOLUTION 2024-12

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE DURANGO FIRE PROTECTION DISTRICT, LA PLATA COUNTY AND SAN JUAN COUNTY, COLORADO FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2025 AND ENDING THE LAST DAY OF DECEMBER, 2025.

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

WHEREAS, Randy Black, Chief of the Durango Fire Protection District, has caused the proposed budget to be submitted to the Board of Directors for its consideration on October 29, 2024, and;

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on December 3, 2024 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: \$23,241,045

Capital Projects Fund: \$10,322,000

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

General Fund: \$23,648,661

Capital Projects Fund: \$2,022,052

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.

DURANGO FIRE PROTECTION DISTRICT

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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 3rd day of December, 2024.

DURANGO FIRE PROTECTION DISTRICT

BY: 

Karen Barger, President

ATTEST:



Tina McCallum, Secretary/Treasurer

8. RESOLUTION TO APPROPRIATE SUMS OF MONEY

DURANGO FIRE PROTECTION DISTRICT

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

RESOLUTION 2024-13

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS, IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE DURANGO FIRE PROTECTION DISTRICT, LA PLATA COUNTY AND SAN JUAN COUNTY, COLORADO, FOR THE 2025 BUDGET YEAR.

WHEREAS, the Board of Directors of the Durango Fire Protection District has adopted the annual budget in accordance with the Local Government Budget Law, including C.R.S. Section 29-1-108, on December 3, 2024, 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	\$22,041,045
General Fund	Transfer to Capital Projects Fund	\$1,200,000
Capital Projects Fund	Capital expenses	\$10,322,000

ADOPTED AND APPROVED this 3rd day of December, 2024.

DURANGO FIRE PROTECTION DISTRICT

DURANGO FIRE PROTECTION DISTRICT

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BY: 
Karen Barger, President

ATTEST:

Tina McCallum, Secretary/Treasurer

9. RESOLUTION TO SET MILL LEVIES

DURANGO FIRE PROTECTION DISTRICT

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

RESOLUTION 2024-14

A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2024, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE DURANGO FIRE PROTECTION DISTRICT, LA PLATA COUNTY AND SAN JUAN COUNTY, COLORADO, FOR THE 2025 BUDGET YEAR.

WHEREAS, the Board of Directors of the Durango Fire Protection District has adopted the annual budget in accordance with the Local Government Budget Law, including C.R.S. Section 29-1-108, on December 3, 2024, and;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$5,880,280, 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 2024, valuation for assessment for the Durango Fire Protection District as certified by the County Assessors is \$717,107,352, 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 2025 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 2024.

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 3rd day of December, 2024.

DURANGO FIRE PROTECTION DISTRICT

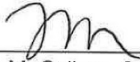
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DURANGO FIRE PROTECTION DISTRICT

BY: 
Karen Barger, President

ATTEST:


Tina McCallum, Secretary/Treasurer