



**DURANGO FIRE
PROTECTION DISTRICT**
DURANGO, CO



2026

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 2026 Final Budget

December 9, 2025

DFPD Board of Directors:

As you are all aware, by Colorado State Statute we are required to provide a first draft of the budget to you no later than October 15th of the year. We submitted that required draft for Fiscal Year 2026, on October 14th, 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 2026 budget as well as a wrap up 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: Fire Marshal Division 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 (new BC starting in November, Krupa covering) and EMS (Scott Sholes). This process takes around five weeks to meet with each group and work through the numbers.

In each meeting, we review the prior/current year's budget to determine where we are ending the year financially. For FY 2025, we submitted a balanced budget with a moderate raise package included. We maximized our revenue projections and streamlined our expenditures to obtain as much leverage as we felt comfortable with for raises. With all the projections in, it appears we will finish 2025 approximately \$900,000 over expenditures, and \$400,000 ahead of our revenue projections. That includes covering the cost in the

2025 budget for the election this fall, estimated at \$90,000 for the City and the District. The additional revenue amount is funded primarily from our CMS Reimbursement (the Federal portion of the Medicaid write-offs). That amount came in strong at \$1.5 million. We had budgeted conservatively at \$1,000,000. Our wildfire program did exceptionally well this year, with a projected total cost of around \$200,000 for 4 full time employees and 16 seasonal employees. Ambulance revenues are currently under budget. As of October financials, we are \$128,000 below budget. It isn't a significant deficit, but worth noting for our financial EMS picture.

In our Capital budget revenue, the collected Impact Fees were stronger than budgeted. We budgeted \$200,000 and as of the end of November, are at \$448,314. For capital expenses, the Station 2 project will wrap up at the end of 2025. Our early projections were construction costs of \$12.5M, and our actual contract came in at \$11.6. The difference between the two will reimburse the District for costs incurred for the project prior to the loan being funded and for items not included in construction. These costs are primarily design fees, early demolition work, and non-construction items such as appliances, breathing air compressor (fills the SCBA tanks), extractors (washers) and dryers for bunker gear, bunk room case work, etc.

Also in Capital for 2025, we received the 107' ladder truck that we paid for in 2024. We also received two fire engines ordered in 2022, one paid for in 2023, and one in 2024. We have one ambulance that we hoped to pay for in late 2025 but it will be early 2026 now. We have another ambulance in mid-2026. We ordered a ladder truck to finish replacing our significantly aged ladder fleet, and it should arrive in 2026, and will be paid for in 2026.

We applied for and received a grant to upgrade our cardiac monitors in 2025. We have 11 cardiac monitors in our system and used the grant to fund 50% of 7 new ones. The total cost is \$360,000 with \$180K-ish coming in from a grant. The monitors we are replacing were at the end of life and were falling off the service contract due to their age as the manufacturer would no longer support them.

We have a few small projects that we are able to pull off before the end of the year. This will utilize some of the revenue that exceeded expenditures. This includes mattresses for Station 3 and 15, four new Thermal Image Cameras, alerting system for Station 15, parking lot sealing at Fire Station 1, and some roof repairs at Station 3 and 6.

FY 2026

Our revenue came in above expectations for 2026 due to the re-assessment of local real estate to bolster property taxes. We started FY 2025 \$840,000 below the prior year. Current projections show our 2026 revenue almost \$2M above 2025. In addition to the above projected revenue, we were successful in our November election to increase our mill rate from 8.2 to 12.65. We will only certify 3.53 new mills in 2026 (11.73 total) due to the ballot revenue restriction. That is an increase of about \$5.7M to our budget. Due to

the short turnaround from the election to final budget, we will account for the increased revenue, but the Capital expenses will be addressed in a future budget adjustment. This is great news and a solid correction from the prior year, but we are unfortunately starting a 3-year drop in assessment rates. According to our conservative forecasting, we should expect less for each of the following years (FY 2027 and FY2028). So, we have a solid revenue starting point for this year and will adjust the mill rate up to the approved max of 12.65 over the next 2 years to make up for the State adjustments in rates. We will continue to budget conservatively, while working to stay competitive in our wages and current in our equipment.

In addition to the increase in property tax, we are adjusting ambulance revenues to match the Fair Health Consumer Database. This will help keep our ambulance billing matched to the fair market rates and in line with billing standards. We are also continuing to increase our Fire Marshal's office fees to match the cost of the expense to provide the service. The use of our staff's time and associated costs were nowhere near being covered by the amount billed for the service. We are still years away from having those costs covered 100% by fees, but we are continuing to increase them annually to work towards that goal.

With the increases addressed above, our primary goal for 2026 is to address the ever-growing gap in pay between our district and other parts of the state. While we know we can never match the salaries paid on the front range, we have to remain competitive to keep good employees fairly compensated for their work. By being a regional leader in pay, we ensure that our community has the best firefighters, EMT's and Paramedics available. We addressed our **recruitment**, or entry level position starting pay, and our **retention** or veteran employees who have shown dedication to the department. Our raise package helps address the gap, within the confines of our financial limitations.

The projected pay raise percentage is higher in the entry level positions and lower paying jobs, and lower in the higher end jobs. A smaller percentage in a high earning job produces the same dollar raise as a high percentage in a lower earning job. By utilizing a recent salary survey of 20 agencies along I-70 (not the front range) and south towards Durango, we focused on bringing up the starting pay for Firefighter/EMT and Firefighter Paramedic to competitive levels. Entry positions increased by 9-10% on average. Our mid-range employees will receive a healthy increase commiserate with their hard work. The mid-range raises average 8-9%. Our top earners will receive the lowest percent increase, but with the higher dollars, it will reward them for their leadership and commitment to the organization. The top earners are an average increase of 6-7%. The total wage and benefit increase is around \$1.3M. It includes one new FTE in the Fire Marshal's office, adding an entry level inspector, to allow for succession planning and to accommodate the significant workload. Based on the mill levy passing, we are also adding 3 firefighter positions, one per shift, to address our commitment to the public to use the mill levy increase to add staff. We are also adjusting the open Public Educator position and the Digital Media Specialist from half time to full time. This fulfills the focus in our Strategic Plan focusing on outreach and education.

As stated above, the mill rate increase passed. Our commitment is to build and staff a new fire station in Three Springs, fix our capital budget funding, and correct the deficits from the General Assembly cuts to our revenue. We have signed the contract to design a new fire station in Three Springs, are in the process of ordering a new fire engine, working on ordering a new ambulance, and are working on the hiring plan to staff the station. The 2026 Budget will reflect a portion of this commitment in the 3 FTE's, but a large portion will be addressed in a forthcoming budget amendment, once we have firm numbers on the station and apparatus. The timeline to build the new Three Springs Station and having 21 new staff is estimated at 20 months. During that timeframe we will be working on a few Capital projects that have been on the back burner, awaiting funding. Station 1 needs a remodel of the kitchen and common space. It was built in 1997 for volunteers. Station 15 needs the top floor remodeled. It was built in the 80's for a volunteer staff. Neither building was designed for full-time staffing. The Administration building at 103 Sheppard needs the north entrance corrected to be ADA compliant. We have contracted for the design work on those three projects. Once the design is complete and we have cost estimates for the project, we will put them in a budget amendment to be approved by the Board. With all of that addressed, we have the following budgeted numbers for FY 2026:

2026 Total revenue for the general fund is \$ 31,452,390

2026 Total expenditures for the general fund is \$26,271,210

Net of \$ 5,181,180

In closing, our financial situation is solid for 2026 and on a great foundation to move into the future, adding a new station and staff to meet the demand for our services. We are finishing our largest capital project to date, Station 2, under budget and ahead of schedule. The loan will be spent and closed except for the payment account, which will take another 14 years to pay off. Our primary focus is on supporting our most important budget item, our amazing personnel who make our organization successful. Our capital projects will be funded based on our Capital Improvement Plan and addressed as we get firm numbers to present to the Board for approval.

Thank you for your time in reading through this final budget. If you have any questions, please don't hesitate to reach out and let me know. As always, I am at your service to explain, answer and address any and all questions.

Respectfully-



Randy Black,
Fire Chief

2. INTRODUCTION AND DISTRICT PROFILE

Mission Statement and Values

Mission Statement

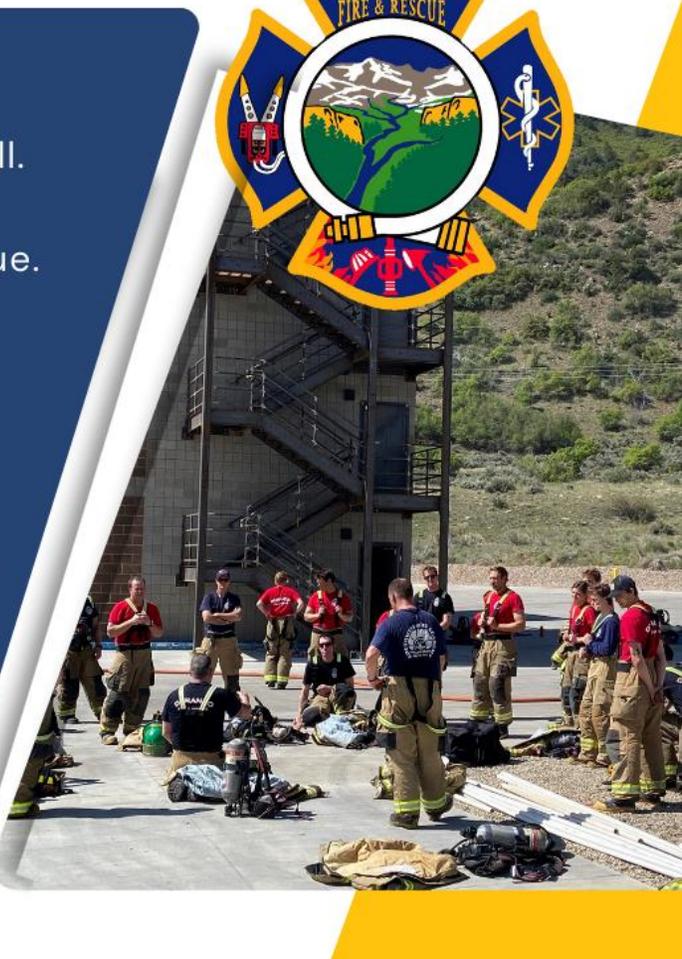
Respond, Protect, Care for All.
Serve with Honor.
We are Durango Fire & Rescue.

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

Tina McCallum

Lyle McKnight

David Stokes

Staff

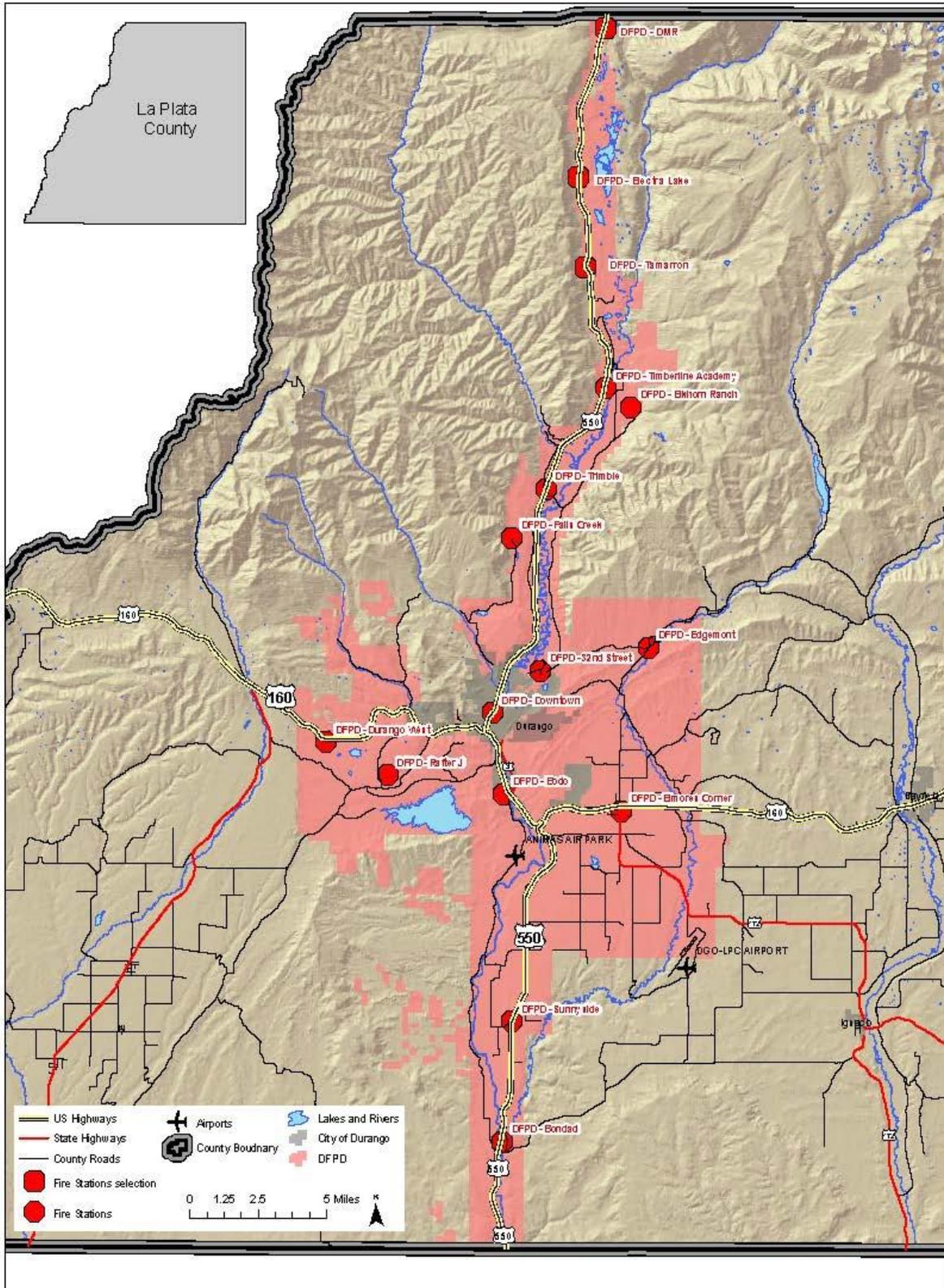
Chief – Randy Black

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 and in 2025 the voters agreed to raise the mill levy from 8.2 mils to 12.65 mils to provide for the construction and staffing of a new station in the Three Springs area of Durango.

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 one additional appropriation in 2025.

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

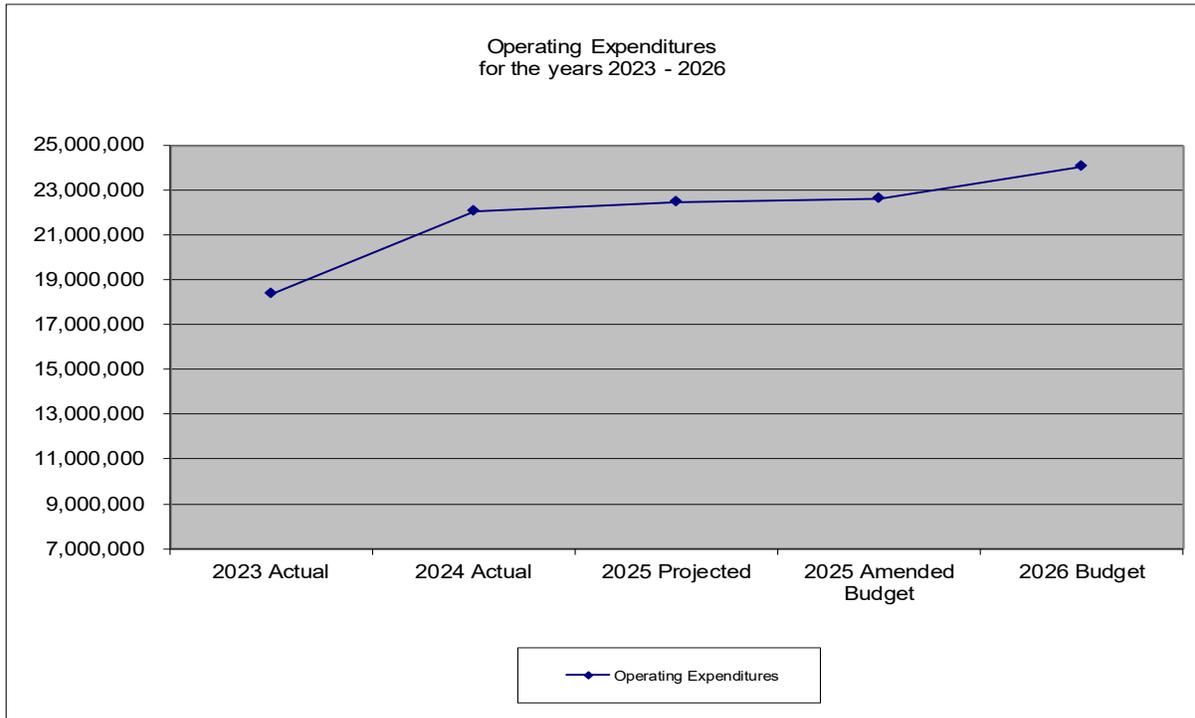
Durango Fire Protection District does not have lease-purchase agreements for any real property or for any other property.

4. GENERAL FUND

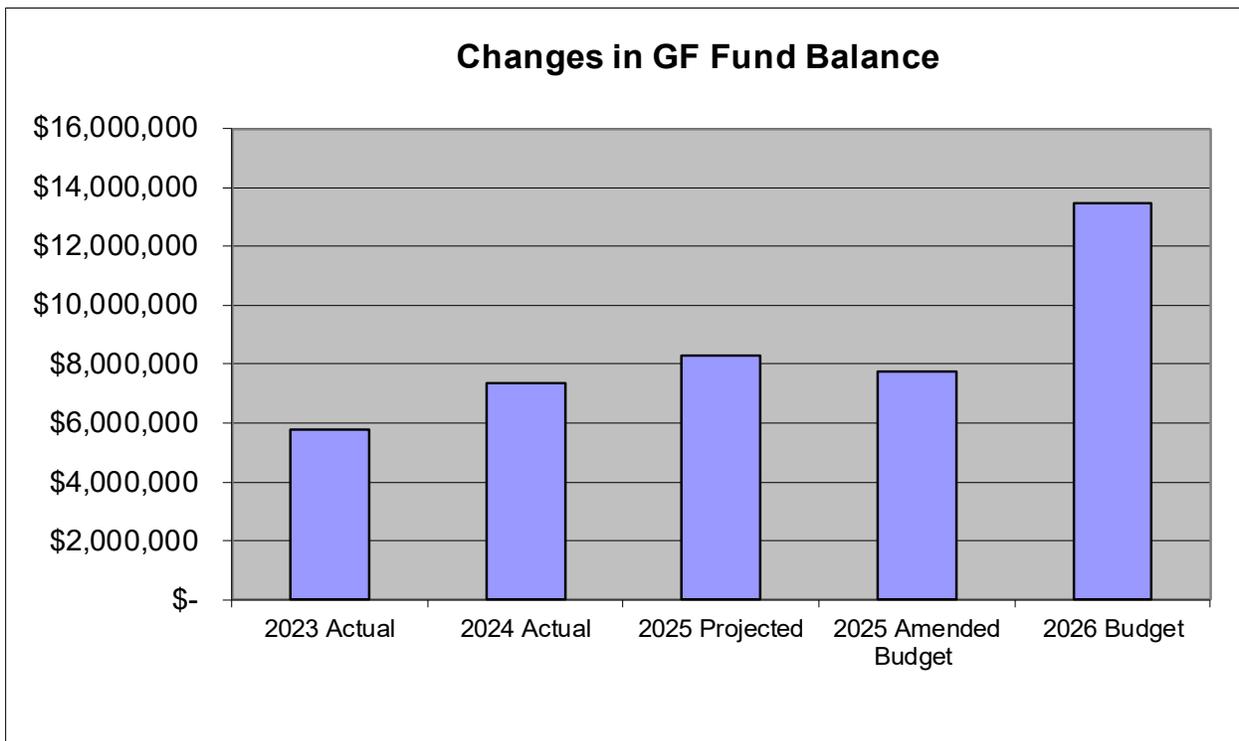
General Fund Financial Summary

	2023 Actual	2024 Actual	2025 Projected	2025 Amended Budget	2026 Budget
Summary of Revenue					
Property taxes	5,174,782	6,677,079	5,950,339	5,955,280	9,850,685
Specific ownership taxes	1,019,568	1,050,037	1,037,000	1,000,000	1,000,000
Contract with City of Durango	4,910,344	5,828,264	5,629,135	5,631,881	9,266,205
Other local taxes	29,948	44,683	21,780	15,000	15,000
Other revenue sources					
Ambulance income	5,226,310	7,470,053	7,400,000	7,550,000	7,800,000
Interfacility transfer income	860,524	968,353	843,200	850,000	900,000
CMS supplemental payment	1,500,972	1,704,331	1,559,370	1,200,000	1,000,000
Grants	119,589	300,258	191,000	306,000	240,000
Prevention fees	110,235	219,675	250,000	160,000	220,000
Wildland fires	1,237,911	1,172,647	1,300,000	1,160,000	800,000
Miscellaneous	385,624	399,573	335,600	320,500	260,500
Rental of real estate	-	-	100,000	100,000	100,000
Total All Revenue Sources	20,575,807	25,834,952	24,617,424	24,248,661	31,452,390
Summary of Expenditures					
Salary	8,678,556	9,703,060	10,008,841	10,036,000	11,073,000
Salary - Single Resource	935,830	988,546	1,186,919	1,067,000	703,000
Benefits	2,388,748	2,549,713	2,837,913	2,836,000	3,273,000
Purchased professional services	1,030,033	1,243,612	1,240,895	1,368,700	1,353,700
Purchased property services	818,700	1,039,168	1,019,340	1,004,500	996,500
Other purchased services	239,722	359,973	347,898	322,260	337,360
Supplies	916,138	1,074,333	797,282	727,850	764,650
Other	3,381,493	5,111,983	5,039,363	5,078,735	5,270,000
Contingency	-	-	-	200,000	300,000
Total Operating Expenditures	18,389,220	22,070,387	22,478,451	22,641,045	24,071,210
Transfer to Capital Projects Fund	1,750,000	2,200,000	1,200,000	1,200,000	2,200,000
Total Expenditures	\$ 20,139,220	\$ 24,270,387	\$ 23,678,451	\$ 23,841,045	\$ 26,271,210
Excess or Deficiency	\$ 436,587	\$ 1,564,565	\$ 938,973	\$ 407,616	\$ 5,181,180
Beginning Fund Balance					
(Non-Capital portion of Net Assets)	5,365,493	5,802,080	7,366,645	7,366,645	8,305,618
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	4,602,080	6,166,645	7,105,618	6,574,261	12,286,798
Ending Fund Balance	5,802,080	7,366,645	8,305,618	7,774,261	13,486,798
(Non-Capital portion of Net Assets)					

Operating Expenditure Recap



Changes in GF Fund Balance



5. GENERAL FUND EXPENDITURES BY DEPARTMENT

Administration

Budget Summary

	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Projected</u>	<u>2025 Amended Budget</u>	<u>2026 Budget</u>
Administration					
Salary	487,355	773,026	544,728	510,000	595,000
Benefits	128,204	104,851	130,388	130,000	164,000
Purchased professional services	584,700	609,482	720,256	643,200	697,700
Purchased property services	358,796	494,631	510,325	442,000	439,000
Other purchased services	14,892	14,639	20,202	16,500	16,500
Supplies	79,708	200,620	65,779	43,350	41,750
Other - volunteer pension	139,958	200,000	200,000	100,000	200,000
Totals	<u>1,793,613</u>	<u>2,397,250</u>	<u>2,191,678</u>	<u>1,885,050</u>	<u>2,153,950</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>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Projected</u>	<u>2025 Amended Budget</u>	<u>2026 Budget</u>
Operations					
Salary	214,764	173,219	191,746	151,000	189,000
Benefits	43,980	57,106	52,000	47,000	56,000
Other	-	-	-	-	-
Totals	<u>258,744</u>	<u>230,325</u>	<u>243,746</u>	<u>198,000</u>	<u>245,000</u>

Description of Expenditures

Salary

Deputy Chief and Administrative Assistant



Firefighting

Budget Summary

	2023 Actual	2024 Actual	2025 Projected	2025 Amended Budget	2026 Budget
Fire fighting					
Salary	3,869,862	4,357,696	4,404,872	4,193,000	4,728,000
Salary - Single Resources	935,830	988,546	1,186,919	1,067,000	703,000
Benefits	1,107,675	1,217,489	1,323,676	1,240,000	1,460,000
Purchased professional services	110,524	272,524	136,305	351,500	326,500
Purchased property services	17,593	41,966	3,819	21,000	16,000
Other purchased services	38,632	36,333	42,628	1,000	1,000
Supplies	505,582	453,388	396,372	369,500	411,500
Other	-	-	-	-	-
Totals	<u>6,585,698</u>	<u>7,367,942</u>	<u>7,494,591</u>	<u>7,243,000</u>	<u>7,646,000</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

	2023 Actual	2024 Actual	2025 Projected	2025 Amended Budget	2026 Budget
Fire prevention					
Salary	532,861	601,737	580,690	633,000	714,000
Benefits	151,955	158,660	170,323	194,000	232,000
Purchased professional services	-	-	-	-	-
Purchased property services	-	-	-	-	-
Other purchased services	2,302	3,185	2,144	4,000	4,000
Supplies	17,845	9,272	19,276	17,300	16,400
Other	-	-	-	-	-
Totals	<u>704,963</u>	<u>772,854</u>	<u>772,433</u>	<u>848,300</u>	<u>966,400</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

	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Projected</u>	<u>2025 Amended Budget</u>	<u>2026 Budget</u>
Fire training					
Salary	356,425	491,791	536,356	653,000	681,000
Benefits	90,718	122,490	153,360	171,000	190,000
Purchased professional services	91,051	107,872	101,891	114,000	114,000
Purchased property services	-	-	-	-	-
Other purchased services	52,857	49,504	30,505	45,210	45,210
Supplies	31,353	44,469	38,140	39,500	42,500
Other	-	-	-	-	-
Totals	<u>622,404</u>	<u>816,126</u>	<u>860,252</u>	<u>1,022,710</u>	<u>1,072,710</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>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Projected</u>	<u>2025 Amended Budget</u>	<u>2026 Budget</u>
Fire communications					
Purchased professional services	-	400	-	-	-
Purchased property services	13,239	13,671	15,216	15,000	15,000
Other purchased services	56,950	184,053	183,650	181,100	191,200
Supplies	77,856	112,549	76,056	31,500	31,500
Other	-	-	-	-	-
Totals	<u>148,045</u>	<u>310,673</u>	<u>274,922</u>	<u>227,600</u>	<u>237,700</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

	2023 Actual	2024 Actual	2025 Projected	2025 Amended Budget	2026 Budget
Fire repair services					
Salary	278,471	311,743	308,100	326,000	338,000
Benefits	78,901	91,484	99,033	101,000	108,000
Purchased professional services	9,855	-	-	-	-
Purchased property services	191,175	176,947	190,000	190,000	190,000
Other purchased services	287	72	295	450	450
Supplies	32,733	24,774	25,928	27,200	24,500
Other	-	-	-	-	-
Totals	<u>591,422</u>	<u>605,021</u>	<u>623,356</u>	<u>644,650</u>	<u>660,950</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

	2023 Actual	2024 Actual	2025 Projected	2025 Amended Budget	2026 Budget
EMS					
Salary	2,938,818	2,993,848	3,442,349	3,570,000	3,828,000
Benefits	787,315	797,633	909,133	953,000	1,063,000
Purchased professional services	233,903	253,333	282,443	260,000	215,500
Purchased property services	1,667	1,000	1,440	3,500	3,500
Other purchased services	24,466	17,354	17,150	18,000	19,000
Supplies	171,061	229,261	175,731	199,500	196,500
Capital property	-	-	-	-	-
CMS-Contractual agreements	2,551,694	3,994,825	3,847,764	4,124,735	4,375,410
Bad debts	689,841	917,159	991,599	854,000	694,590
Totals	<u>7,398,765</u>	<u>9,204,412</u>	<u>9,667,609</u>	<u>9,982,735</u>	<u>10,395,500</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

	2023 Actual	2024 Actual	2025 Projected	2025 Amended Budget	2026 Budget
Fire stations and buildings					
Purchased property services	236,230	310,952	298,540	333,000	333,000
Other purchased services	-	-	-	-	-
Supplies	49,336	54,833	51,324	56,000	60,000
Other	-	-	-	-	-
Totals	<u>285,566</u>	<u>365,785</u>	<u>349,864</u>	<u>389,000</u>	<u>393,000</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, 2026

			2025		
			2025	Amended	
	2023 Actual	2024 Actual	Projected	Budget	2026 Budget
Revenues and Beginning Fund Balance					
Transfer from General Fund	1,750,000	2,200,000	1,200,000	1,200,000	2,200,000
City of Durango Capital Contribution	272,052	272,052	272,052	272,052	272,052
Lease Purchase Funding	-	12,500,000	-	-	-
Impact Fees	661,351	581,901	450,000	200,000	350,000
Capital Grants	327,214	114,037	180,000	-	-
Rental of real estate	157,736	331,745	175,000	150,000	180,000
Sale of 9-R Admin Building	3,630,537	-	-	-	-
Sale of 104 Sheppard Drive	-	1,307,601	-	-	-
Sale of Assets	-	26,575	255,000	-	-
Interest	32,417	432,187	350,000	200,000	200,000
Total Revenues	<u>6,831,307</u>	<u>17,766,098</u>	<u>2,882,052</u>	<u>2,022,052</u>	<u>3,202,052</u>
Expenditures					
Capital Expenditures for 9-R Admin Building	-	-	-	-	-
Capital Expenditures for Station 2	285,226	5,755,239	7,169,429	8,000,000	-
Purchase of 103 Sheppard Drive	4,144,474	407,936	-	-	-
Capital Equipment	1,984,041	3,392,746	1,429,644	1,222,000	2,296,617
Lease Purchase Payments	-	538,611	1,077,222	1,100,000	1,100,000
Total expenditures	<u>6,413,741</u>	<u>10,094,532</u>	<u>9,676,295</u>	<u>10,322,000</u>	<u>3,396,617</u>
Excess (Deficit) of Revenues Over Total Expenditures	<u>417,566</u>	<u>7,671,565</u>	<u>(6,794,243)</u>	<u>(8,299,948)</u>	<u>(194,565)</u>
Beginning Fund Balance					
Designated for Capital Expenditures	671,680	1,089,246	8,760,811	8,760,811	1,966,568
Capital Contribution for Station 2 Replacement	-	-	-	-	-
Undesignated Fund Balance	<u>1,089,246</u>	<u>8,760,811</u>	<u>1,966,568</u>	<u>460,863</u>	<u>1,772,003</u>
Ending Fund Balance	<u>1,089,246</u>	<u>8,760,811</u>	<u>1,966,568</u>	<u>460,863</u>	<u>1,772,003</u>

7. RESOLUTION TO ADOPT BUDGET

DURANGO FIRE PROTECTION DISTRICT

103 Sheppard Drive | Durango, Colorado 81303
(970) 382-6000 | Fax 970.382.6018
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RESOLUTION TO ADOPT BUDGET

(Pursuant to 29-1-108, C.R.S.)

RESOLUTION 2025-8

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, 2026 AND ENDING THE LAST DAY OF DECEMBER, 2026.

WHEREAS, the Board of Directors (“Board”) of the Durango Fire Protection District (“District”) has directed Chief Randy Black to cause the Durango Fire Protection District to prepare and submit a proposed budget to said Board 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 for its consideration on or before October 15, 2025, 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, and a public hearing was held on December 9, 2025, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and;

WHEREAS, the budget has been prepared to comply with all terms, limitations and exemptions, including, but not limited to, enterprise, reserve transfer and expenditure exemptions, under Article X, Section 20 of the Colorado Constitution (“TABOR”) and other laws or obligations which are applicable to or binding upon the District; and

WHEREAS, in order to affect a refund of excess property tax and/or other general revenue for the 2026 fiscal year for any of the purposes set forth in TABOR, the Board has determined that a temporary property tax credit and mill levy rate reduction as set forth in the budget should be approved and certified to the County in accordance with the provisions of Section 39-1-111.5, C.R.S.; 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:

DURANGO FIRE PROTECTION DISTRICT

103 Sheppard Drive | Durango, Colorado 81303

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1. That estimated expenditures for each fund are as follows:
General Fund \$26,271,210
Capital Projects Fund \$ 3,396,617

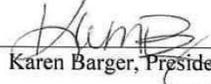
2. That estimated revenues for each fund are as follows:
General Fund \$31,452,390
Capital Projects Fund \$ 3,202,052

3. That the budget, as submitted, amended, and hereinabove summarized by fund, including but not limited to any temporary property tax credit and mill levy reduction, be, and the same hereby is, approved and adopted as the budget of the District for the 2026 fiscal year.

4. That the budget hereby approved and adopted shall be signed by the President and the Secretary of the Board, shall be certified to all appropriate agencies and is made a part of the public records of the District.

ADOPTED AND APPROVED this 9th day of December, 2025.

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 2025-9

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 2026 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 9, 2025, 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.

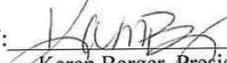
NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE DURANGO FIRE PROTECTION DISTRICT, LA PLATA COUNTY AND SAN JUAN COUNTY, COLORADO:

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	\$24,071,210
General Fund	Transfer to Capital Projects Fund	\$ 2,200,000
Capital Projects Fund	Capital expenses	\$ 3,396,617

ADOPTED AND APPROVED this 9th day of December, 2025.

DURANGO FIRE PROTECTION DISTRICT

BY: 
Karen Barger, President

ATTEST:

Tina McCallum, Secretary/Treasurer

9. RESOLUTION TO SET MILL LEVIES

DURANGO FIRE PROTECTION DISTRICT

103 Sheppard Drive | Durango, Colorado 81303
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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 2025-10

A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2025, TO HELP DEFRAID THE COSTS OF GOVERNMENT FOR THE DURANGO FIRE PROTECTION DISTRICT, LA PLATA COUNTY AND SAN JUAN COUNTY, COLORADO, FOR THE 2026 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 9, 2025, and;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$9,775,685, and;

WHEREAS, the 2025, valuation for assessment for the Durango Fire Protection District as certified by the County Assessors is \$833,391,751.

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

1. That for the purpose of meeting all general operating expenses of the Durango Fire Protection District during the 2026 budget year, there is hereby levied a property tax, inclusive of the mill levy for refunds and abatements, of 11.73 mills upon each dollar of the total Final Valuation for Assessment of all taxable property within the Durango Fire Protection District for the year 2025.
2. That for the purpose of complying WITH THE BALLOT QUESTION APPROVED BY THE VOTERS IN NOVEMBER 2025, there is hereby established a temporary mill levy rate reduction of 0.92 mills upon each dollar of the total valuation for assessment of all taxable property within the District to refund \$766,720 of such revenue.
3. 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.

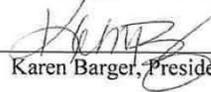
DURANGO FIRE PROTECTION DISTRICT

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ADOPTED AND APPROVED this 9th day of December, 2025.

DURANGO FIRE PROTECTION DISTRICT

BY: 
Karen Barger, President

ATTEST:


Tina McCallum, Secretary/Treasurer