

Durango Fire Protection District 2020 Annual Budget



Prepared by the Finance Department

TABLE OF CONTENTS

1. BUDGET MESSAGE FROM THE CHIEF	1
2. INTRODUCTION AND DISTRICT PROFILE.....	4
Mission Statement.....	4
Values.....	4
Introduction of Members	5
District Station Map.....	6
History of the District	7
3. BUDGET PROCESS AND FINANCIAL POLICIES	9
Budget Process	9
Budget and Financial Policies	9
4. GENERAL FUND FINANCIAL SUMMARY SCHEDULES.....	12
General Fund Financial Summary.....	12
General Fund Revenues, Operating and Capital Expenditures.....	13
Operating Expenditure Recap.....	13
General Fund Fund Balance (Non-Capital portion of Net Assets)	14
Fund Balance Designation	14
5. GENERAL FUND REVENUES	15
General Fund Revenue and Fund Balance Detail.....	15
6. GENERAL FUND EXPENDITURES BY DEPARTMENT	16
Administration	16
Operations	17
Firefighting	18
Fire Prevention.....	19
Training.....	20
Fire Communications.....	21
Fire Repair Services	22
Emergency Medical Services.....	23
Fire Stations and Buildings.....	24
7. CAPITAL PROJECTS FUND.....	25
Capital Projects Fund Revenues, Expenditures and Fund Balance	25
8. RESOLUTION TO ADOPT BUDGET	26
9. RESOLUTION TO APPROPRIATE SUMS OF MONEY	27
10. RESOLUTION TO SET MILL LEVIES.....	28
11. APPENDIX	29
Budget Assumptions	29
Fire Station Capital Replacement Plan	30
Fleet Capital Replacement Plan	31
12. GLOSSARY	34

1. BUDGET MESSAGE FROM THE CHIEF



Chief Hal Doughty
Durango Fire Protection District
142 Sheppard Drive Durango, Colorado 81303
970.382.6001 Fax 970.382.6018
www.durangofirerescue.org

Durango Fire Protection District 2020 Budget - Final

Dear Directors,

It is my pleasure to deliver to you the final draft of the 2020 Durango Fire Protection District Budget. This document is the result of months of work by DFPD Staff, and represents to the best of our ability our anticipated revenue, expenditures, and capital projects for the 2020 calendar year.

2019 Year End

As you know, we had a successful 2019 budget year. Our efforts with both the wildland program and the inter-facility transport program have paid off and supported our bottom line adding additional revenue to the budget. We also appreciated an unexpected influx of revenue from a reimbursement program designed to offset some of our contractual loss due to Medicare and Medicaid. Finally we were fortunate to gain the benefits of a 50% match on a State grant to help fund our medic unit purchase. Based on these factors, we believe we will end our year very well.

We have moved forward with the opportunity to replace one of our service trucks and the high mileage Chief's Car that Chief Noonan purchased several years ago. We are also planning to fund a radio purchase to begin replacing our fleet of older portable radios. With these projects factored in, we believe we will finish the year adding approximately \$1,000,000 back to the fund balance.

The capital projects planned for 2019 have progressed very well. Currently we believe that Station Three will be completed in the 2019 budget. We are on track to finalize that project at or very near the original hard cost projection of \$3.2 million. Soft costs are probably nearing the \$500,000 mark, and have been absorbed in the 2019 budget.

We were also able to accomplish the other capital projects planned for 2019, including the replacement of our fleet of Self-Contained Breathing Apparatus and the replacement of two of our Fire Engines that serve our community in the rural areas of the Fire District. We also purchased an ambulance, adding an additional resource to the fleet.

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2020 Revenue

For the 2020 budget year, we are seeing some positive changes in our revenue stream that I want you to know about. First, due to increased assessed values based on property assessments and annexations, we believe our tax-based revenue will increase by \$496,590. In addition, we anticipate another payment to supplement our costs of EMS care for CMS losses. Although we do not know the exact amount we might get, we have conservatively estimated \$600,000 in revenue from that source. Finally, we have contracted with Harvest Midstream for our service provision to the gas plant for 2020. They have agreed to pay us an equal amount to the amount they would owe in taxes if they were in our district. We have budgeted that amount at \$330,000. In total, the additional revenues place our total funding at \$16,225,392 for 2020.

Personnel

In preparation for the creation of the 2020 budget, we commissioned a salary survey to assess our ability to be competitive in recruitment and retention. As you know, one of the major threats to our organization is the loss of our most valued employees to better paying Fire and EMS Organizations. While our movement to a step and grade pay system last year actually handled a lot of our pay issues, the survey showed that increases were needed in several of our pay ranges in an effort to remain competitive.

We have also included in the budget two new positions which have been needed for quite some time. First, we will expand our staffing in the Fire Prevention and Investigation Bureau. With the volume of new buildings being constructed, and the expansion of the service provided by that division, we would like to add back the position that we lost several years ago when we had to make personnel cuts.

Second, we believe that our wildland program has and continues to grow to the point that we need a full-time coordinator to oversee the wildland operations. We have budgeted to add that position moving the Firefighter who currently oversees the program to the Wildland Coordinator position. We will replace his operations position on shift, a position he only fills outside of the timeframe of the wildland season.

The total effect of adding the two positions, and in providing salary range adjustments and employee raises is an increase of 7% to our salary line.

We also incurred a 4% increase to the cost of our health care for 2020. This increase was based on the fact that we are new customers with CEBT and they do not yet have a substantial cost history on our agency yet. CEBT has indicated that following our second year with the company, our usage will be evaluated and we may well qualify for a better pool which could bring substantial savings to the organization. On a positive note, this cost increase was offset a little bit by a drop in our workers compensation premium, which was reduced due to a reduction in our utilization.

Operations

The 2020 budget for operations did not change significantly over last year's budget. We anticipate fuel costs may climb based on global political and economic instability, and so we have added increased funding for fuel.

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Beyond that, the programs we have in place for timely equipment replacement and supply acquisition are working well, and will continue to be supported.

Capital Project Funding

In the 2020 budget, our priorities for capital funding are aligned with the recommendations of the Fleet and Facilities capital replacement charts you are all very familiar with. From a facilities perspective, the next most logical project following Station 3 is to build the Training Facility at Station 1.

The 2019 budget had \$150,000 set aside for planning and infrastructure development for this project, most of which has not yet been utilized due to the extended project time of Station 3. We would like to move forward with our plans to construct a live fire burn facility on the site in Bodo Park adjacent to Station 1 in 2020. For this project we have budgeted \$1.5 million dollars.

The next highest priorities for rolling stock replacements include a new ambulance, a new type III brush truck, and the purchase of a ladder truck capable of reaching the new commercial construction being built in our community. The total for these purchases will likely reach \$1,630,000.

In total, our recommendation for Capital Projects funding is \$3,130,000. This will be a manageable volume of projects consistent with our capital improvement plans and priorities.

It is still our intent to fund the appropriate amount from our mill election to the Capital Improvement Budget as well. Since our voters approved our mill rate increase, we have funded 1.2 million dollars per year to the Capital Improvement Budget (amount owed by current constituents for upgrade and replacements of facilities and rolling stock).

2020 Total Budgetary Amount

In total, our 2020 budget is based on an anticipated revenue of \$16,225,392. Our total operating expenses will total \$14,442,150. We will transfer \$1,200,000 to our capital improvement budget, making our total expenditures \$15,642,150. This will leave an excess of revenues totaling \$583,242 which will be added to the fund balance total.

Ladies and gentlemen of the Board, it is with great pleasure that I present to you the 2020 Durango Fire Protection District Budget.

With all my best,



Hal Doughty
Fire Chief

Durango Fire Protection District

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2. INTRODUCTION AND DISTRICT PROFILE

Mission Statement

Providing emergency services to our community
Protecting our community from risk
Preventing emergencies through education and training
Performing all duties with courage, dedication and respect

Values

As a member of the team I will...

Provide a safe environment for my crew

We all deserve to go home to our families.

Provide quality emergency and non-emergency care to the public.

They deserve nothing but the best.

Encourage & respect all ideas.

Everyone's opinions are valued.

Be honest and treat everyone with respect and dignity.

Integrity has no substitute.

Be a mentor and teach others.

Embrace the diversity and utilize the knowledge and talents of those around you.

Communicate with my colleagues.

This will promote trust and understanding.

Have the courage to act and do what I think is right.

Believe in yourself.

Remember that the most important acts are often small in nature but large in heart.

Acts of kindness show compassion.

Maintain the integrity, morality and ethical foundation of the Fire & EMS service.

Thousands have devoted their lives to create it.

Be the current representative, not owner, of our profession.

Be proud and shape the future.

Be an efficient and effective steward of the community's resources.

Without their support we do not exist.

Introduction of Members

Board of Directors

Kathy Morris, Chairperson

Wayne Barger

Matt Leeder

Joe Lloyd

Jerry Martinez

Andrew Miller

Patti Zink

Staff

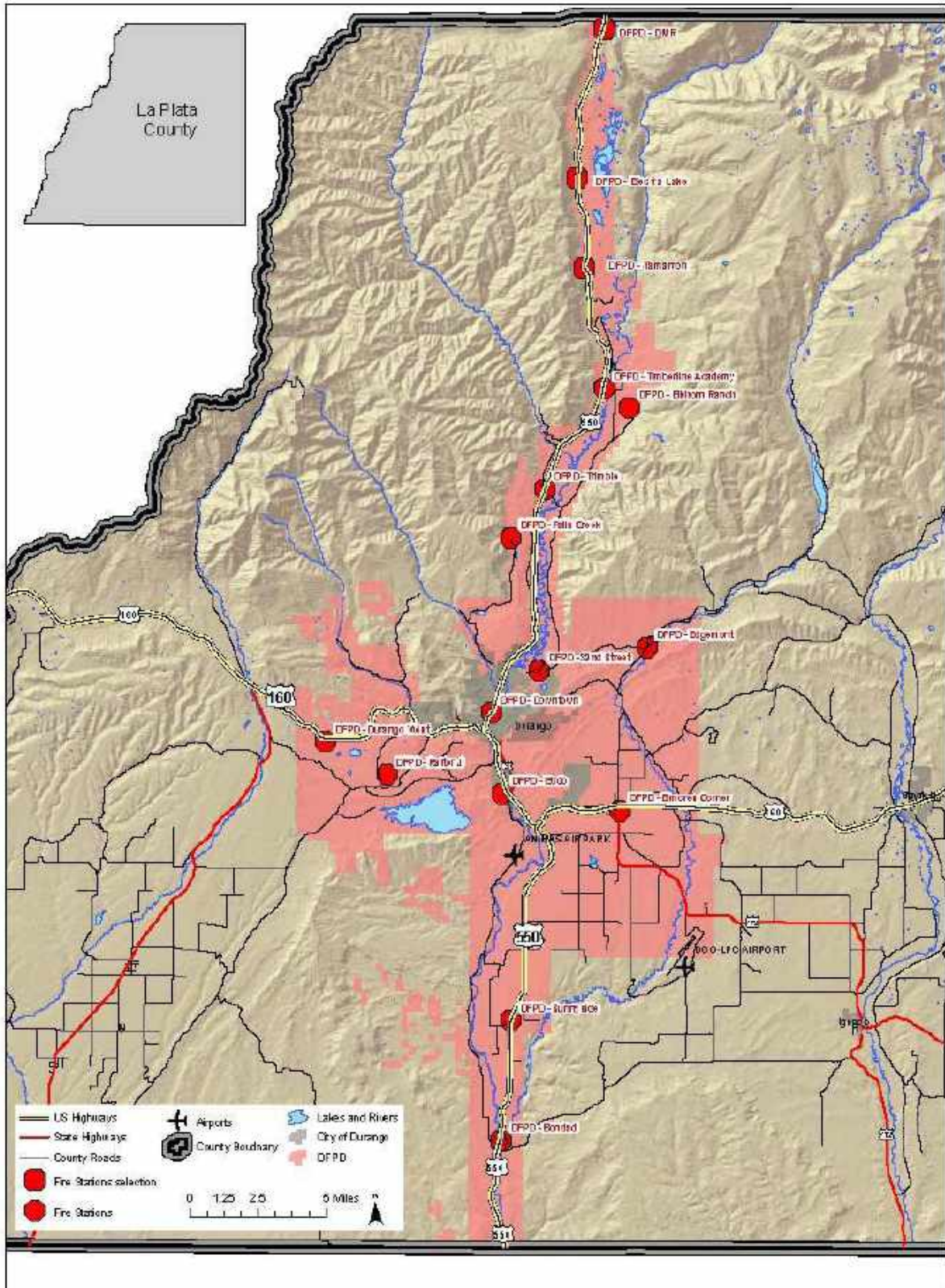
Chief – Hal Doughty

Finance Director – Eric Baker

Deputy Chief – Randy Black

Fire Marshal – Karola Hanks

District Station Map



History of the District

The Durango Fire Protection District (DFPD) is a special district formed under the Special District Act (Title 32, Article 1, C.R.S.) with the mission to provide fire protection, emergency medical services, rescue, hazardous material mitigation, prevention, public education and public service in the Durango region. DFPD's service area extends mainly along US Highway 550 from the New Mexico state line north into the southern portion of San Juan County and covers the City of Durango and surrounding areas.

Two thousand and fourteen was the first year of service for DFPD as these services were previously provided by the Durango Fire and Rescue Authority (DFRA). DFRA was established by an intergovernmental agreement between the City of Durango (City), the Animas Fire Protection District (AFPD) and the Hermosa Cliff Fire Protection District (HCFPD) in 2002 with the goal of consolidating the fire and emergency services of the three entities. In addition to the fire protection services traditionally provided by these local governments, the authority assumed operation of an ambulance service that was previously part of Mercy Medical Center.

In 2006, with the success of DFRA providing consolidated operations and the goal of creating the most efficient and effective means of providing fire and emergency services; the founding members of the Authority asked the voters to establish a single fire protection district covering the service area of all three (Animas, Hermosa, and the City of Durango).

At an election held on November 7, 2006 the electors of the Authority members approved the formation of the DFPD and an establishing decree was entered by the District Court for La Plata County. Unfortunately, at the same election the electors failed to approve a mill levy which would provide funding for the operation of the DFPD, so fire and emergency services continued to be provided by Durango Fire and Rescue Authority.

In November, of 2011 the voters again declined to approve an operating mill levy. The Authority Members continued to believe that the consolidation of fire and emergency operations was vastly more beneficial to their constituents than each entity providing services independently, so they spent time polling citizens, determining the main objections to funding DFPD, and developed a new plan for approval of funding.

Since the property owners in the City of Durango would be most negatively impacted by a mill levy for the DFPD, the City filed a Petition for Exclusion to exclude all property within the city from the DFPD. This petition was granted by the Court. On November 5, 2013 the voters of the remaining unincorporated areas within the DFPD's boundaries approved an operating mill levy of 5.7 mills. At the same election the voters of the City of Durango approved a fifteen year agreement for DFPD to provide fire and emergency services to the City. Payment is to be made through the City's General Fund rather than by property taxes, and the contractual amount will be determined by multiplying the same 5.7 mill levy applied in the unincorporated portion of the District by the assessed valuation of taxable property within the City and a pro-rata share of specific ownership taxes. The effect is that the City pays for fire and emergency services at the same level they would with a mill levy but without the property owners of the City being negatively impacted.

Based on an agreement between the Authority Members (Animas, Hermosa, and the City) and DFRA, outstanding indebtedness of AFPD and HCFPD was paid, all assets including reserve fund balances were transferred to DFPD, and DFPD began operations on January 1, 2014. Personnel were moved to DFPD. Animas Fire Protection District, Hermosa Cliff Fire Protection District, and Durango Fire and Rescue Authority were dissolved.

A Board of Directors consisting of seven members elected at large governs the District and the authority over daily operations is delegated to a Fire Chief. The Fire Chief is responsible for carrying out the policies of the Board, overseeing daily operations of the District, and hiring the department heads and other staff members.

The District staffs four stations, 24 hours per day, seven days per week. Station One is located in Bodo Industrial Park, Station Two is located in central Durango, Station Three is located in north Durango on County Road 251, and Station 15 is located north of Durango and 4 miles south of the Durango Mountain Resort. Each of the staffed stations has a company that includes from two to seven career members: to include a Captain, Engineer, Firefighters and/or Paramedics. The District operates 13 stations staffed by volunteers; five of which are resident volunteer fire stations.

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

3. BUDGET PROCESS AND FINANCIAL POLICIES

Budget Process

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

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

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

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

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

Appropriations for the budget are adopted on a total fund basis. The Board of Directors may make additional appropriations during the budget year for expenditures required, but not in excess of the amount that actual revenues have exceeded budgeted revenues plus unappropriated surplus for the fund. The Fire Chief may transfer any unencumbered appropriation balance or a portion thereof from one classification or expenditure to another within each fund. At the request of the Fire Chief, the Board of Directors may, by resolution, transfer any unencumbered appropriation balance or portion thereof. The Board of Directors to date has made one additional appropriations in 2019.

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 2020 will have 1.3% in contingency.

Fund Accounting

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

Fund Balance

For the purposes of defining fund balance, the District's definition is the noncapital portion of net assets. As a policy, the District maintains a designated portion of the Fund balance of no less than \$1,000,000 (approximately one and one-half months of expenditures), to assure financial stability. This amounts to 7.5% of our regular operating revenues. The Government Finance Officers Association's recommends an unreserved fund balance of not less than 5 to 15 percent of regular operating revenues.

Financial Policies

Reporting Entity

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

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

Basis of Accounting

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

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

Operating Revenues and Expenses

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

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

Capital Assets

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

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

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

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

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

Lease-Purchase Agreements

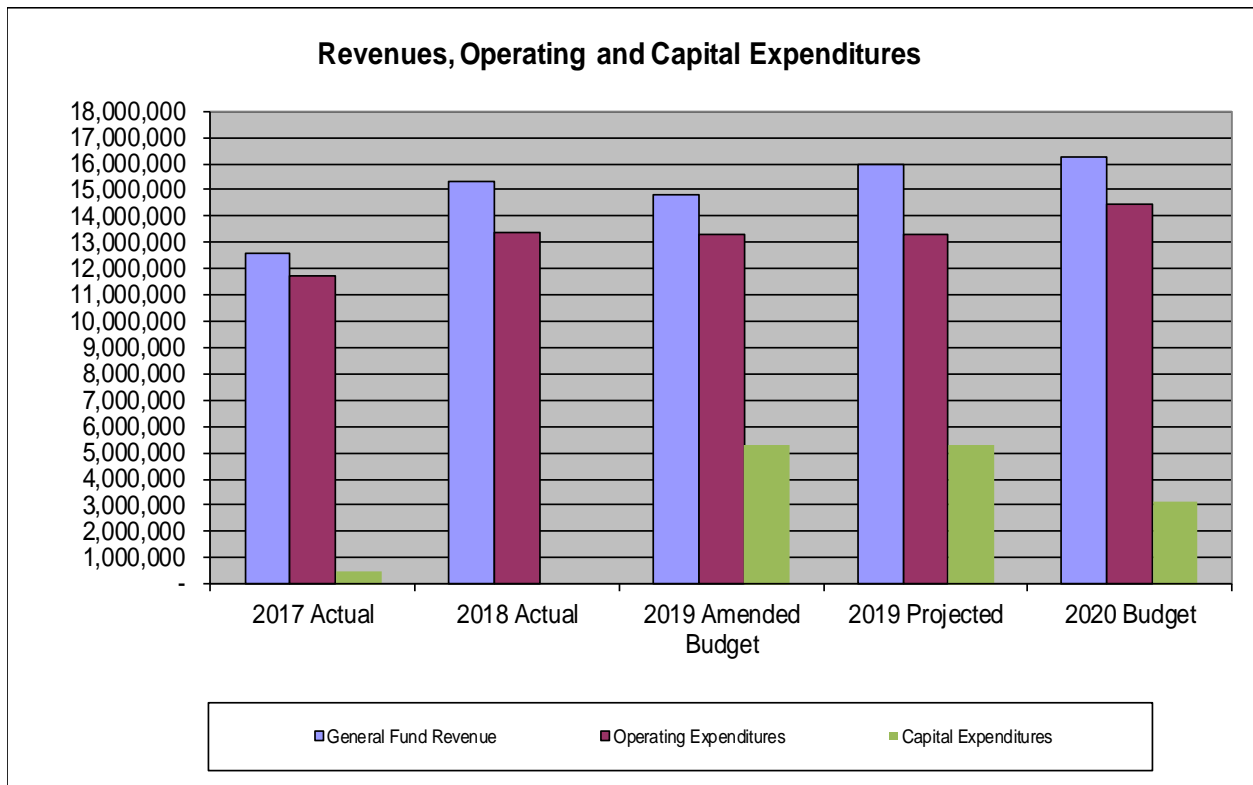
Durango Fire Protection District does not have lease-purchase agreements for any real property or for any other property.

4. GENERAL FUND FINANCIAL SUMMARY SCHEDULES

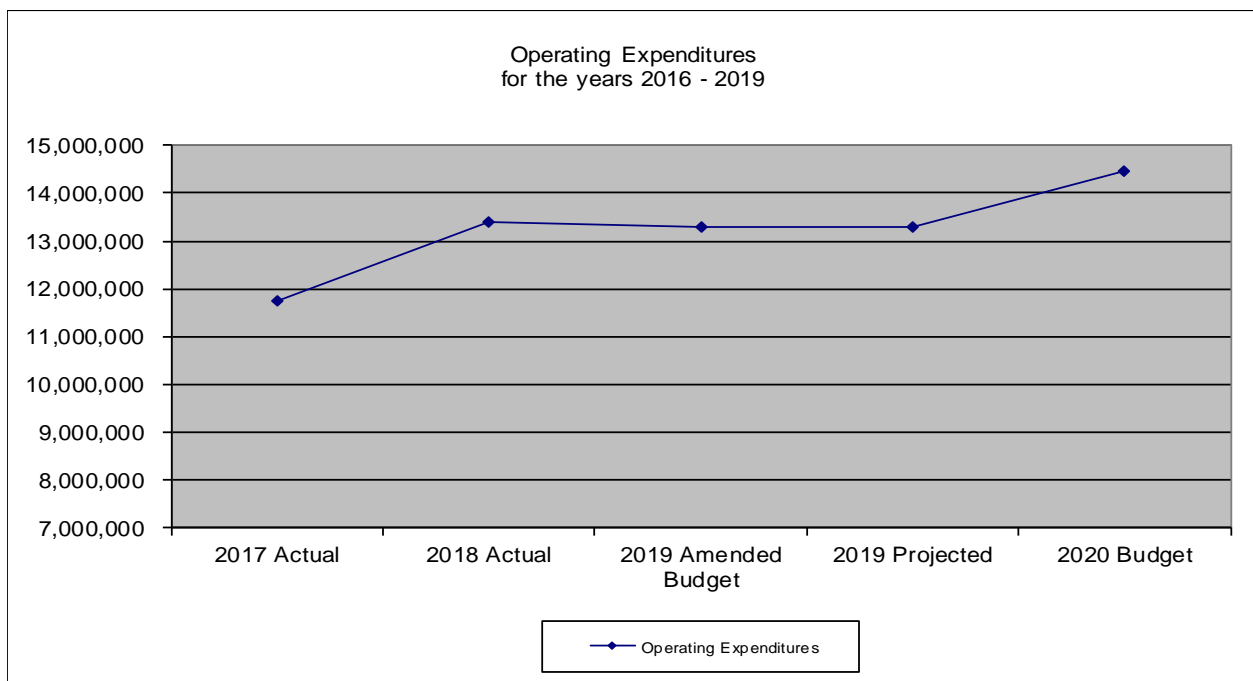
General Fund Financial Summary

	2017 Actual	2018 Actual	2019 Amended Budget	2019 Projected	2020 Budget
Summary of Revenue					
Contracting Partners - Operations					
City of Durango	3,341,719	4,983,304	5,028,791	5,035,860	5,336,788
Durango Fire Protection District Taxes	3,566,161	5,032,124	5,187,511	5,209,899	5,376,104
	6,907,880	10,015,428	10,216,302	10,245,759	10,712,892
Contracting Partners - Capital/Pension Plan					
City of Durango	272,052	-	-	-	-
	272,052	-	-	-	-
Total Contracting Partner Contribution	7,179,932	10,015,428	10,216,302	10,245,759	10,712,892
Other Revenue Sources					
Ambulance income	3,402,101	3,785,438	3,500,000	3,905,706	3,700,000
Interfacility transfer income	-	74,295	259,200	419,726	400,000
CMS supplemental payment	-	-	300,000	361,158	600,000
Grants	137,938	21,361	6,000	154,347	6,000
Impact fees	146,262	-	-	-	-
Prevention fees	69,847	72,021	75,000	88,990	75,000
Wildland fires	1,099,571	1,213,084	300,000	550,000	300,000
Miscellaneous	528,894	150,708	142,500	217,578	431,500
	5,384,613	5,316,907	4,582,700	5,697,505	5,512,500
Total All Revenue Sources	\$ 12,564,544	\$ 15,332,335	\$ 14,799,002	\$ 15,943,264	\$ 16,225,392
Summary of Expenditures					
Salary	5,526,871	6,090,069	6,922,546	6,643,480	7,430,349
Salary - Single Resource	623,536	752,870	212,180	501,510	237,363
Benefits	1,952,597	2,119,172	2,095,969	1,973,210	2,183,443
Purchased professional services	562,701	596,174	643,530	588,731	712,105
Purchased property services	592,382	562,562	631,900	656,012	676,700
Other purchased services	230,159	230,685	194,400	175,131	184,350
Supplies	273,416	702,414	568,900	571,192	597,625
Other	1,977,244	2,350,947	1,829,577	2,181,296	2,220,215
Contingency	-	-	200,000	-	200,000
Total Operating Expenditures	11,738,906	13,404,893	13,299,002	13,290,562	14,442,150
Capital Expenditures	452,724	-	-	-	-
Transfer to Capital Projects Fund	5,369,958	1,700,000	1,500,000	1,500,000	1,200,000
Total Expenditures	\$ 17,561,588	\$ 15,104,892	\$ 14,799,002	\$ 14,790,562	\$ 15,642,150
Excess or Deficiency	\$ (4,997,044)	\$ 227,442	\$ -	\$ 1,152,702	\$ 583,242

General Fund Revenues, Operating and Capital Expenditures

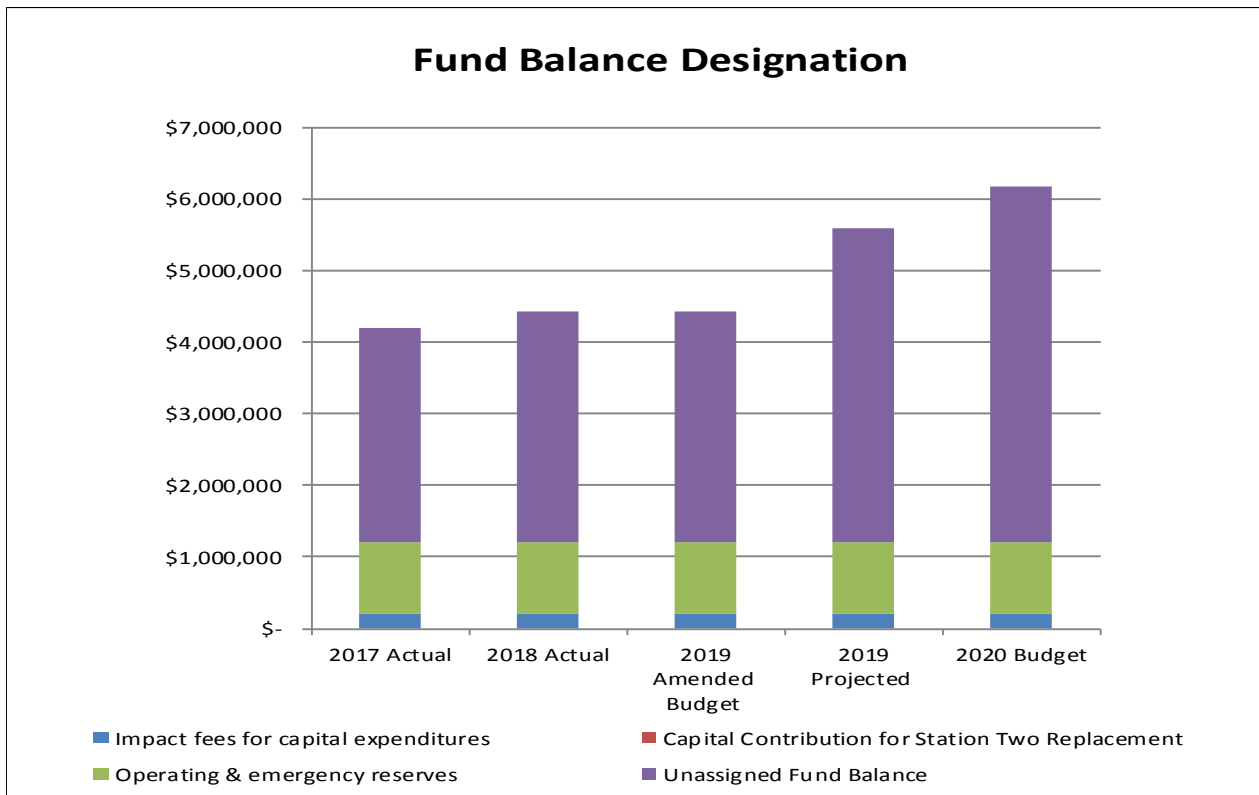
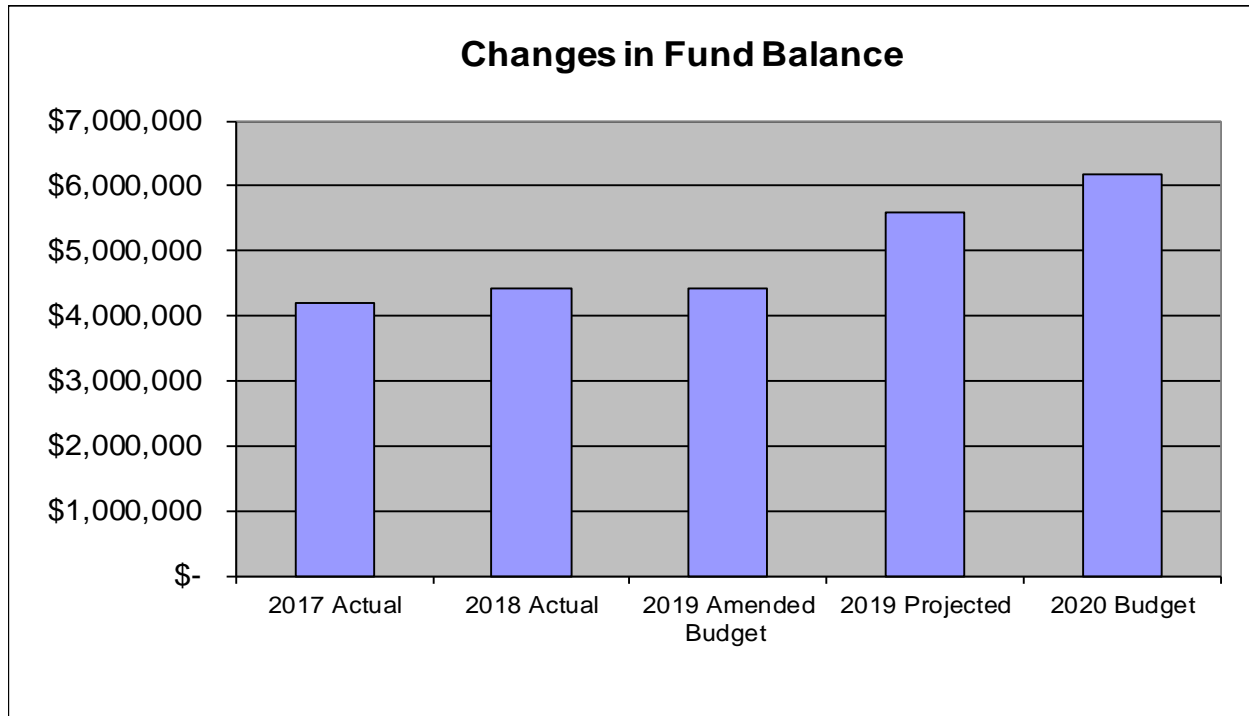


Operating Expenditure Recap



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

The 2019 projected year end Fund Balance in the General Fund is \$5,585,688 which includes a transfer of \$1,500,000 to the Capital Projects Fund in 2019.



5. GENERAL FUND REVENUES

General Fund Revenue and Fund Balance Detail

Durango Fire Protection District
 General Fund Budget
 Revenues and Fund Balance
 For the Year Ended December 31, 2020

	2017 Actual	2018 Actual	2019 Amended Budget	2019 Projected	2020 Budget
Local Government Funding					
Operations					
City of Durango	3,002,282	4,505,213	4,568,791	4,568,791	4,876,788
City of Durango - Specific Ownership Tax	339,437	478,091	460,000	467,069	460,000
Durango Fire Protection District - Property Tax	3,167,088	4,506,663	4,682,511	4,686,105	4,861,104
Durango Fire Protection District - SO Tax	343,211	475,692	460,000	467,069	460,000
Durango Fire Protection District - Tribal PILT	55,861	49,769	45,000	56,725	55,000
Total local government operations funding	6,907,879	10,015,428	10,216,302	10,245,759	10,712,892
Long term capital replacement funding					
City of Durango - Capital Contribution	272,052	-	-	-	-
Total capital	272,052	-	-	-	-
Other Revenues					
Ambulance income	3,402,101	3,785,438	3,500,000	3,905,706	3,700,000
Interfacility transport income	-	74,295	259,200	419,726	400,000
CMS supplemental payment	-	-	300,000	361,158	600,000
Grants	137,938	21,361	6,000	154,347	6,000
Donations	1,525	15,030	500	780	500
Prevention Fees	69,847	72,021	75,000	88,990	75,000
Impact fees	146,262	-	-	-	-
Wildland fires	1,099,571	1,213,084	300,000	550,000	300,000
Special Events Fees	4,893	8,919	6,000	8,900	6,000
Interest	58,339	48,919	45,000	88,735	55,000
Miscellaneous income	414,402	27,658	40,000	67,774	40,000
Williams Field contract	49,735	50,182	51,000	51,389	330,000
Total other revenues	5,384,613	5,316,907	4,582,700	5,697,505	5,512,500
Total All Revenue Sources	12,564,544	15,332,335	14,799,002	15,943,264	16,225,392
Beginning Fund Balance (Non-Capital portion of Net Assets)	9,202,587	4,205,544	4,432,986	4,432,986	5,585,688
Restricted fund balance					
Impact fees for capital expenditures	200,000	200,000	200,000	200,000	200,000
Capital Contribution for Station Two Replacement	-	-	-	-	-
Assigned fund balance	-	-	-	-	-
Operating & emergency reserves	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Appropriated fund balance	-	-	-	-	-
Unassigned Fund Balance	3,005,544	3,232,986	3,232,986	4,385,688	4,968,930
Ending Fund Balance (Non-Capital portion of Net Assets)	4,205,544	4,432,986	4,432,986	5,585,688	6,168,930

6. GENERAL FUND EXPENDITURES BY DEPARTMENT

Administration

Budget Summary

	2017 Actual	2018 Actual	2019 Amended Budget	2019 Projected	2020 Budget
Administration					
Salary	386,927	449,765	419,488	480,140	437,423
Benefits	122,585	150,070	120,708	143,071	125,771
Purchased professional services	295,646	332,730	363,530	342,084	391,105
Purchased property services	263,909	277,024	282,200	275,061	308,500
Other purchased services	13,426	18,607	17,000	19,332	17,000
Supplies	9,390	24,791	19,850	15,203	20,150
Capital property	4,909	-	-	-	-
Other - volunteer pension	162,215	162,215	162,215	162,215	222,215
Totals	1,259,007	1,415,202	1,384,991	1,437,106	1,522,164

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

	2017 Actual	2018 Actual	2019		2020 Budget
			Amended Budget	2019 Projected	
Operations					
Salary	161,119	171,637	176,752	176,760	183,830
Benefits	49,985	50,644	49,678	46,664	40,414
Purchased professional services	-	-	-	-	-
Purchased property services	-	-	-	-	-
Other purchased services	-	-	-	-	-
Supplies	-	-	-	-	-
Capital property	-	-	-	-	-
Other	-	-	-	-	-
Totals	<u>211,104</u>	<u>222,281</u>	<u>226,430</u>	<u>223,424</u>	<u>224,244</u>

Description of Expenditures

Salary

Deputy Chief and Administrative Assistant



Firefighting

Budget Summary

	2017 Actual	2018 Actual	2019 Amended Budget	2019 Projected	2020 Budget
Fire fighting					
Salary	2,246,031	2,578,565	2,892,206	2,794,059	3,112,476
Salary - Single Resources	623,536	752,870	212,180	501,510	237,363
Benefits	852,286	959,955	901,871	901,488	930,725
Purchased professional services	22,394	23,719	22,000	12,891	28,000
Purchased property services	16,511	13,214	15,000	24,177	15,000
Other purchased services	111,676	85,332	25,750	22,210	25,750
Supplies	112,007	298,397	280,500	297,989	297,000
Capital property	96,314	0	-	-	-
Other	-	-	-	-	-
Totals	<u>4,080,755</u>	<u>4,712,052</u>	<u>4,349,507</u>	<u>4,554,324</u>	<u>4,646,314</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

	2017 Actual	2018 Actual	2019 Amended Budget	2019 Projected	2020 Budget
Fire prevention					
Salary	322,791	340,772	405,389	348,916	475,800
Benefits	125,472	116,027	129,245	104,277	155,237
Purchased professional services	-	-	-	-	-
Purchased property services	-	-	-	-	-
Other purchased services	2,458	2,630	2,800	2,633	2,800
Supplies	9,794	12,473	13,000	11,657	13,450
Capital property	-	-	-	-	-
Other	-	-	-	-	-
Totals	460,515	471,902	550,434	467,483	647,287

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

	2017 Actual	2018 Actual	2019 Amended Budget	2019 Projected	2020 Budget
Training					
Salary	314,806	322,336	333,497	296,786	336,787
Benefits	98,725	98,933	96,287	84,710	98,823
Purchased professional services	39,358	46,595	56,500	52,810	56,500
Purchased property services	0	86	-	-	-
Other purchased services	22,967	33,248	30,400	29,993	30,400
Supplies	13,744	57,494	28,900	25,970	29,425
Capital property	10,888	-	-	-	-
Other	-	-	-	-	-
Totals	<u>500,488</u>	<u>558,692</u>	<u>545,584</u>	<u>490,269</u>	<u>551,935</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>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Amended Budget</u>	<u>2019 Projected</u>	<u>2020 Budget</u>
Fire communications					
Purchased professional services	120	0	500	-	500
Purchased property services	10,848	9,697	14,700	13,513	14,700
Other purchased services	77,601	84,995	90,500	89,478	90,500
Supplies	2,093	39,267	31,000	31,593	31,000
Capital property	17,861	0	-	-	-
Other	-	-	-	-	-
Totals	<u>108,523</u>	<u>133,959</u>	<u>136,700</u>	<u>134,584</u>	<u>136,700</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

	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Amended Budget</u>	<u>2019 Projected</u>	<u>2020 Budget</u>
Fire repair services					
Salary	212,051	189,646	219,220	219,220	227,988
Benefits	70,961	66,191	66,912	64,043	69,597
Purchased professional services	303	0	-	-	-
Purchased property services	145,810	112,488	150,000	129,495	150,000
Other purchased services	271	21	400	-	400
Supplies	10,463	14,141	10,700	10,588	11,600
Capital property	-	-	-	-	-
Other	-	-	-	-	-
Totals	<u>439,859</u>	<u>382,487</u>	<u>447,232</u>	<u>423,346</u>	<u>459,585</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

	2017 Actual	2018 Actual	2019		2020 Budget
			Amended Budget	2019 Projected	
EMS					
Salary	1,883,146	2,037,348	2,475,994	2,327,599	2,656,045
Benefits	632,583	677,352	731,268	628,957	762,876
Purchased professional services	204,880	193,130	201,000	180,946	236,000
Purchased property services	9,177	2,203	6,000	5,750	6,500
Other purchased services	1,760	5,852	27,550	11,485	17,500
Supplies	102,458	237,920	141,950	138,424	147,000
Capital property	295,502	0	-	-	-
CMS-Contractual agreements	1,474,810	1,664,418	1,302,000	1,605,083	1,558,440
Bad debts	340,219	524,314	365,362	413,998	439,560
Totals	4,944,535	5,342,537	5,251,124	5,312,242	5,823,921

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

	2017 Actual	2018 Actual	2019 Amended Budget	2019 Projected	2020 Budget
Fire stations and buildings					
Purchased property services	146,127	147,850	164,000	208,016	182,000
Other purchased services	-	-	-	-	-
Supplies	13,467	17,931	43,000	39,768	48,000
Capital Property	27,250	-	-	-	-
Other	-	-	-	-	-
Totals	186,844	165,781	207,000	247,784	230,000

Description of Expenditures

Purchased Property Services

Utilities, trash removal, snow removal, and janitorial services and repairs and maintenance

Supplies

Cleaning and household supplies, office, kitchen and garage supplies



7. CAPITAL PROJECTS FUND

Capital Projects Fund Revenues, Expenditures and Fund Balance

Durango Fire Protection District
 Capital Projects Fund Budget
 For the Year Ended December 31, 2020

	2017 Actual	2018 Actual	2019		2020 Budget
			Amended Budget	2019 Projected	
Revenues and Beginning Fund Balance					
Transfer from General Fund	5,369,958	1,700,000	1,500,000	1,500,000	1,200,000
City of Durango Capital Contribution	-	272,052	272,052	272,052	272,052
Development Fees	-	148,047	100,000	115,000	100,000
Capital Grants	-	-	135,000	134,366	-
Sale of Assets	-	10,330	-	60,000	-
Interest	1,259	127,665	100,000	174,242	140,000
Total Revenues	<u>5,371,217</u>	<u>2,258,094</u>	<u>2,107,052</u>	<u>2,255,660</u>	<u>1,712,052</u>
Expenditures					
Capital Expenditures for Station 2	-	-	-	-	-
Capital Expenditures for Station 3	-	382,846	2,800,000	3,100,000	-
Capital Expenditures for Training Site	-	-	150,000	20,000	1,500,000
Capital Equipment	-	348,550	2,320,000	2,145,527	1,630,000
Total expenditures	<u>-</u>	<u>731,396</u>	<u>5,270,000</u>	<u>5,265,527</u>	<u>3,130,000</u>
Excess (Deficit) of Revenues Over Total Expenditures	<u>5,371,217</u>	<u>1,526,698</u>	<u>(3,162,948)</u>	<u>(3,009,867)</u>	<u>(1,417,948)</u>
Beginning Fund Balance	-	5,371,217	6,897,915	6,897,915	3,888,048
Designated for Capital Expenditures					
Capital Contribution for Station 2 Replacement	1,088,224	1,360,260	1,632,312	1,632,312	1,904,364
Undesignated Fund Balance	<u>4,282,993</u>	<u>5,537,655</u>	<u>2,102,655</u>	<u>2,255,736</u>	<u>565,736</u>
Ending Fund Balance	<u>5,371,217</u>	<u>6,897,915</u>	<u>3,734,967</u>	<u>3,888,048</u>	<u>2,470,100</u>

8. RESOLUTION TO ADOPT BUDGET



Durango Fire Protection District
142 Sheppard Drive Durango, Colorado 81303
970.382.6019 Fax 970.382.6028
www.durangofirerescue.org

RESOLUTION TO ADOPT BUDGET
(Pursuant to 29-1-108, C.R.S.)
RESOLUTION 2019-7

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, 2020 AND ENDING THE LAST DAY OF DECEMBER, 2020.

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

WHEREAS, Hal Doughty, Chief of the Durango Fire Protection District, has caused the proposed budget to be submitted to the Board of Directors for its consideration on November 26, 2019, and;

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on November 26, 2019 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	\$15,642,150
Capital Projects Fund	\$ 3,130,000

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

General Fund	\$16,225,392
Capital Projects Fund	\$ 1,712,052

Section 3— That the budget submitted, amended, and hereinabove summarized by fund, hereby is approved as the budget of the Durango Fire Protection District for the year stated above.

Section 4— That the budget hereby approved and adopted shall be signed by the President and the Secretary of the Board and made a part of the public records of the District.

ADOPTED AND APPROVED this 26th day of November, 2019.

ATTEST:

Patti Zink, Secretary/Treasurer

DURANGO FIRE PROTECTION DISTRICT
BY 
Kathleen Morris, President

9. RESOLUTION TO APPROPRIATE SUMS OF MONEY



Durango Fire Protection District
142 Sheppard Drive Durango, Colorado 81303
970.382.6010 Fax 970.382.6028
www.durangofirerescue.org

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

RESOLUTION 2019-8

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 2020 BUDGET YEAR.

WHEREAS, the Board of Directors of the Durango Fire Protection District has adopted the annual budget in accordance with the Local Government Budget Law, including C.R.S. Section 29-1-108, on November 26, 2019, 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	\$14,442,150
General Fund	Capital expenses	\$ 0
General Fund	Transfer to Capital Projects Fund	\$ 1,200,000
Capital Projects Fund	Capital expenses	\$ 3,130,000

ADOPTED AND APPROVED this 26th day of November, 2019.

DURANGO FIRE PROTECTION DISTRICT

BY: 
Kathleen Morris, President

ATTEST:


Patti Zink, Secretary/Treasurer

10. RESOLUTION TO SET MILL LEVIES



Durango Fire Protection District
142 Sheppard Drive Durango, Colorado 81303
970.382.6010 Fax 970.382.6028
www.durangofirerescue.org

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

RESOLUTION 2019-9

A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2019, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE DURANGO FIRE PROTECTION DISTRICT, LA PLATA COUNTY AND SAN JUAN COUNTY, COLORADO, FOR THE 2020 BUDGET YEAR.

WHEREAS, the Board of Directors of the Durango Fire Protection District has adopted the annual budget in accordance with the Local Government Budget Law, including C.R.S. Section 29-1-108, on November 26, 2019, and;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$4,811,104, 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 2019, valuation for assessment for the Durango Fire Protection District as certified by the County Assessors is \$586,720,001, 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 2020 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 2019.

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 26th day of November, 2019.

DURANGO FIRE PROTECTION DISTRICT

BY: 
Kathleen Morris, President

ATTEST:


Patti Zink, Secretary/Treasurer

11. APPENDIX

Budget Assumptions

Durango Fire Protection District	
General Fund Budget Assumptions	
For the Year Ended December 31, 2019	
<i>Salary and Benefits</i>	
Salaries are based upon a job classification and grades with steps within each grade. A market salary survey is used to determine if the overall grades are comparable to the market and within each grade there are a number of steps each with detailed qualifications required to meet that step. Individuals are consequently compensated based on the additional value they contribute to the organization.	
<i>Health Insurance</i>	
In 2019, DFPD moved from self-insurance for health insurance for employees to a multi-employer pool which provides most of the benefits of self-insurance while insulating the department from wild fluctuations of a smaller pool. DFPD chose the Colorado Employers Benefit Trust, CEPT to provide those benefits in 2019.	
FPPA/ICMA - (Firefighter/EMS Pension Plans)	
Durango Fire	10.2%
FPPA/Other	8.0%
PERA (Reservists and Administration (Non-FF) Pension)	13.7%
Payroll tax rate (Medicare only - No Social Security)	1.45%
Workmens compensation	
Firemen	5.54%
Garage	2.95%
Chief	0.31%
Other staff	0.17%
Death and disability insurance	1.40%
<i>Other</i>	
Collection fee rate for ambulance billings	7.0%
Liability Insurance was increased	4.0%
Line items were reviewed at the lowest level possible	

Fire Station Capital Replacement Plan

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

Fleet Capital Replacement Plan

Tier 1 - High Priority	Tier 2 - Medium	Tier 3 - Low								
Structural Engines										
Designation	Fire Unit #	Cost per Mile	O.O.S. Days	Total Mileage	Year Built	Comments	Date	Price	Plate #	Vin #
Engine 1	103	0.94	127	78817	1997		5/15/2006	467,568	320-IDJ	4P1CD01E26A006226
Engine 2	158	1.58	86	30036	2010	58 Days O.O.S. - Engine Repair	4/3/2010	343,000	548-RBW	4S7CT2D939C070952
Engine 3	157	0.6	3	16773	2010		4/1/2010	343,000	547-RBW	4S7CT2D919C070951
Engine 4	109	0.86	4	21802	1997		7/24/1997	255,832	679-GYA	4EN3AAA80V1007519
Engine 5	111	0.9	53	22352	1997		9/23/1997	255,832	342-IDJ	4EN3AAA89V1007521
Engine 6	122	1.08	105	42237	2000		5/23/2000	397,426	652-GYA	44kFT4487YWZ19246
Engine 7	159	0.67	21	18273	2010		4/5/2010	343,000	999-VIN	4S7CT2D959C070953
Engine 8	113	0.44	11	31779	1997		10/15/1997	255,832	393-IDJ	4EN3AAA82V1007523
Engine 9	108	1.82	5	15560	1997		6/16/1997	255,832	345-IDJ	4EN3AAA89V1007518
Engine 10	507	2.04	4	40545	1986		11/5/1986	130,797	350-IDJ	1P9CA01D9GAA040552
Engine 11	112	31.53	180	14895	1997	166 Days O.O.S. - Accident Repair	10/15/1997	255,832	334-IDJ	4EN3AAA80V1007522
Engine 12	106	3.29	11	30969	1989		9/2/1989	120,502	339-IDJ	1S9AT6L07KC185957
Engine 13	107	3.35	15	22456	1989		1/19/1990	120,837	680-GYA	1S9AT6L09KC185958
Engine 14	506	2.36	15	44991	1982		7/5/1982	110,781	348-IDJ	1F9ET28H6CCST2174
Engine 15	121	0.71	109	47607	2000		5/23/2000	397,426	653-GYA	44KFT4485YWZ19245
Engine 16	124	0.75	308	46998	2000		5/23/2000	397,426	655-GYA	44KFT4489YWZ19247
Engine Reserve	110	1.04	34	56800	1997		9/23/1997	255,832	335-IDJ	4EN3AAA87V1007520
Engine Reserve	131	0.67	38	32955	2000		9/29/2000	303,000	673-GYA	4EN3AAA85Y1002594
Water Tenders										
Designation	Fire Unit #	Cost per Mile	O.O.S. Days	Total Mileage	Year Built	Comments	Date	Price	Plate #	Vin #
Tanker 1	118	0.87	18	14781	1999		8/31/1998	186,304	678-GYA	1HTSEAAAR2XH606847
Tanker 4	116	2.4	5	11613	1998		11/26/1997	183,617	336-IDJ	1HTSEAAAR1WH506026
Tanker 5	115	1.04	18	29928	1998		11/26/1997	183,617	347-IDJ	1HTSEAAAR8WH506024
Tanker 6	130	2.03	5	9562	2000		12/15/1999	174,386	674-GYA	1HTGKAHR5YH332372
Tanker 7	127	2.13	40	17582	1997		8/26/1996	180,000	337-IDJ	1FVZTMDB5VL775552
Tanker 8	114	2.23	26	19600	1998		11/26/1997	183,617	349-IDJ	1HTSEAAAR3WH506027
Tanker 9	117	2.29	48	17431	1998		11/26/1997	183,617	340-IDJ	1HTSEAAARXWH506025
Tanker 11	126	1.39	40	29347	1996		10/10/1996	180,000	394-IDJ	1FVZTMDB8TL545789
Tanker 12	119	1.54	33	16376	1999		8/31/1998	186,304	677-GYA	1HTSEAAAR0XH606846

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

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

12. GLOSSARY

Accrual Basis

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

Appropriation

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

Assessed Valuation

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

Authority

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

Brush Unit

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

Impact Fee

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

Capital Outlay/Assets

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

Capital Project

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

Contingency

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

Contractual Services

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

Department Budget

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

Expenditure

A measure of goods and services acquired.

Fund Balance

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

GAAP

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

Infrastructure

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

Mill Levy

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

Modified Accrual Basis

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

Operating Revenue

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

Operating and Maintenance (O&M) Expenses

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

Projected

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

Reserve

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

Resolution

An order by the Authority Board of Directors.

Revenue

Sources of income for financing the operations of the Authority.

Revised Budget

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

Undesignated Fund Balance

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

Volunteer

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