



Durango Fire Protection District
April 2026 Financial Report
Comments

Balance Sheet
General

- Comparative balance sheet is shown for April 30, 2026; March 31, 2026 to April 30, 2025

Analysis of Cash Position

	<u>4/30/2026</u>	<u>4/30/2025</u>
Cash	9,140,714	6,207,404
Current liabilities	(2,328,543)	(2,380,605)
Actual quick assets	<u>\$ 6,812,171</u>	<u>\$ 3,826,799</u>
 Cash committed for capital projects (Station 5)	 <u>\$ 200,000</u>	
Fund Balance - General Fund	<u>\$ 11,117,893</u>	
 Cash committed for capital projects (Station 2)	 \$ -	
Cash committed for other capital expenditures	<u>\$ 1,756,520</u>	
Fund Balance - Capital Projects Fund	<u>\$ 1,756,520</u>	
 Fund Balance - Total	 <u>\$ 12,874,413</u>	

Return on Cash
Balances

COLOTRUST - Annual YTD yield 3.77%

Revenues

Ambulance

- Revenues through April are \$162,700 below budget and \$34,300 less than 2025.
- Average Daily Revenue through April is \$20,311, as compared to 2025 YE average of \$20,192.

Accounts Receivable

Ambulance

- Billed receivables equal 77 days of revenues, equal to that from March.
- Ambulance billing write-off % through April is 69%, as compared to 67% for 2025.

Expenditures

General

Salary costs

- At the end of March we are at 31% of payroll budget, 31% of 2026 pay periods have been expended.

Equipment

- The value of land, buildings, and equipment is reflected at depreciated value on 12/31/2024.

Excess of Revenues Over Expenditures

- At the end of April revenues exceed expenditures by \$ 5,777,699

Notes

- Contractuals and write offs are estimated at 67%.
- Wittman collection fees are at 7% of amount collected.

Durango Fire Protection District
General Fund
Balance Sheet
At April 30, 2026

	4/30/2026	3/31/2026	4/30/2025
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	200	200	200
Cash - Checking	308,115	316,765	592,621
Certificates of Deposit	498,100	498,079	500,928
ColoTrust	8,348,639	7,624,248	5,113,644
Total Cash	9,140,714	8,428,934	6,207,404
Other Current Assets			
A/R - Ambulance	1,554,767	1,575,761	1,666,431
Due from Capital Projects Fund	819,921	873,617	1,428,215
Due from Contracting Parties	209,000	153,000	169,255
Cash with County Treasurer	2,483,395	1,424,694	1,659,357
Other	83,248	27,883	34,066
Allowances	(328,134)	(384,944)	(571,713)
Prepays	810,682	453,659	312,349
Total Other Current Assets	5,632,879	4,123,670	4,697,959
Total Current Assets	14,773,593	12,552,604	10,905,362
Capital Assets, net	2,747,948	2,747,948	4,529,278
TOTAL ASSETS	17,521,541	15,300,552	15,434,640
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	172,130	225,056	229,065
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	2,156,413	2,163,053	2,151,539
Total Current Liabilities	2,328,543	2,388,109	2,380,605
Long-Term Liabilities			
Capital Lease Payable	-	-	-
Total Liabilities	2,328,543	2,388,109	2,380,605
Equity			
Invested in Capital Assets	4,075,105	4,075,105	4,529,278
Committed for Capital Projects	200,000	200,000	200,000
Unreserved			
Undesignated Fund Balance	5,140,194	7,212,747	5,369,535
Excess of Revenues over Expenditures, Net	5,777,699	1,424,591	2,955,223
Total Equity	15,192,998	12,912,443	13,054,036
TOTAL LIABILITIES & EQUITY	17,521,541	15,300,552	15,434,640

Durango Fire Protection District
General Fund
Statement of Revenues Budget and Actual
For the Four Months Ended April 30, 2026

	Original Budget	Amended Budget	Actual April	Actual YTD	Favorable (Unfavorable)	Budget %	2025 April	2025 YTD
Local Government Funding								
Operations								
City of Durango	9,266,205	9,266,205	722,184	2,888,735	(6,377,470)	31%	469,095	1,876,378
DFPD Property Taxes	9,775,685	9,775,685	2,405,972	6,830,696	(2,944,989)	70%	1,585,242	4,234,740
DFPD SO Taxes	1,000,000	1,000,000	117,128	438,376	(561,624)	44%	84,338	354,335
DFPD Tribal Payment	15,000	15,000	-	-	(15,000)	0%	-	-
DFPD Other Property Taxes	75,000	75,000	113,351	113,351	38,351	151%	79,018	79,018
Total Local Government Operations Funding	20,131,890	20,131,890	3,358,634	10,271,158	(9,860,732)	51%	2,217,692	6,544,472
Other Revenues								
Ambulance Income	7,800,000	7,800,000	594,474	2,437,318	(5,362,682)	31%	619,765	2,471,665
IFT Transport Income	900,000	900,000	66,129	269,069	(630,931)	30%	46,846	289,631
CMS Supplemental Payment	1,000,000	1,000,000	-	-	(1,000,000)	0%	-	-
Prevention Fees	220,000	220,000	19,213	184,986	(35,014)	84%	20,576	96,641
Special Events Fees	20,000	20,000	4,010	12,373	(7,628)	62%	-	11,435
Wildland Fires	800,000	800,000	27,355	42,612	(757,388)	5%	100	107,655
Grants	240,000	240,000	99,175	106,039	(133,961)	44%	-	7,837
Interest	200,000	200,000	24,428	74,002	(125,998)	37%	21,330	67,656
Miscellaneous Income	40,500	40,500	2,420	28,304	(12,196)	70%	144	7,813
Rental of real estate	100,000	100,000	-	-	(100,000)	0%	-	-
Total Other Revenues	11,320,500	11,320,500	837,203	3,154,702	(8,165,798)	28%	708,761	3,060,332
Total Revenues	31,452,390	31,452,390	4,195,838	13,425,860	(18,026,530)	43%	2,926,453	9,604,803

Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the Four Months Ended April 30, 2026

	Original Budget	Amended Budget	Actual April	Actual YTD	Favorable (Unfavorable)	%	2025 April	2025 YTD
Administration								
Office of the Chief								
Salary	595,000	595,000	47,606	190,422	404,578	32%	40,101	162,155
Benefits	164,000	164,000	13,317	53,961	110,039	33%	10,729	40,996
Purchased professional services	697,700	697,700	87,252	236,156	461,544	34%	72,579	175,731
Purchased property services	439,000	439,000	25,548	154,425	284,575	35%	25,181	122,127
Other purchased services	16,500	16,500	603	7,916	8,584	48%	3,353	9,977
Supplies	41,750	41,750	951	7,524	34,226	18%	9,884	33,790
Capital outlay	-	-	-	-	-	0%	-	-
Other/Pension	200,000	200,000	-	-	200,000	0%	-	-
Totals	<u>2,153,950</u>	<u>2,153,950</u>	<u>175,276</u>	<u>650,405</u>	<u>1,503,545</u>	30%	<u>161,828</u>	<u>544,776</u>
Operations								
Salary	189,000	189,000	14,757	52,578	136,422	28%	14,290	82,136
Benefits	56,000	56,000	4,580	18,172	37,828	32%	4,397	19,706
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	-	-	-	-	-		-	-
Other purchased services	-	-	-	-	-		-	-
Supplies	-	-	-	-	-		-	-
Capital outlay	-	-	-	-	-		-	-
Other	-	-	-	-	-		-	-
Totals	<u>245,000</u>	<u>245,000</u>	<u>19,336</u>	<u>70,749</u>	<u>174,251</u>	29%	<u>18,687</u>	<u>101,841</u>
Total Administration	<u>2,398,950</u>	<u>2,398,950</u>	<u>194,612</u>	<u>721,154</u>	<u>1,677,796</u>	30%	<u>180,514</u>	<u>646,617</u>

Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the Four Months Ended April 30, 2026

	Original Budget	Amended Budget	Actual April	Actual YTD	Favorable (Unfavorable)	%	2025 April	2025 YTD
Fire Fighting								
Salary	4,728,000	4,728,000	404,634	1,542,910	3,185,090	33%	318,945	1,377,438
Salary - Single resource	703,000	703,000	54,874	146,290	556,710	21%	49,325	137,290
Benefits	1,460,000	1,460,000	123,179	479,597	980,403	33%	85,563	365,055
Purchased professional services	326,500	326,500	68,841	183,754	142,746	56%	1,142	7,642
Purchased property services	16,000	16,000	3,498	6,759	9,241	42%	118	460
Other purchased services	1,000	1,000	-	-	1,000	0%	-	-
Single resource purchased services	-	-	4,236	16,630	(16,630)	0%	145	465
Supplies	411,500	411,500	21,766	92,136	319,364	22%	24,542	84,426
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>7,646,000</u>	<u>7,646,000</u>	<u>681,028</u>	<u>2,468,075</u>	<u>5,177,925</u>	32%	<u>479,780</u>	<u>1,972,776</u>
Fire Prevention								
Salary	714,000	714,000	43,788	195,208	518,792	27%	43,392	170,962
Benefits	232,000	232,000	15,840	66,590	165,410	29%	13,349	53,480
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	4,000	4,000	-	3,132	868	78%	215	1,069
Supplies	16,400	16,400	495	2,365	14,035	14%	252	4,255
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>966,400</u>	<u>966,400</u>	<u>60,123</u>	<u>267,295</u>	<u>699,105</u>	28%	<u>57,208</u>	<u>229,765</u>
Fire Training								
Salary	681,000	681,000	43,904	180,980	500,020	27%	40,173	165,412
Benefits	190,000	190,000	13,419	55,445	134,555	29%	11,894	54,954
Purchased professional services	114,000	114,000	1,331	43,102	70,898	38%	993	12,688
Purchased property services	-	-	-	2,151	(2,151)	0%	-	-
Other purchased services	45,210	45,210	1,828	22,305	22,906	49%	1,188	9,308
Supplies	42,500	42,500	1,144	19,709	22,791	46%	2,528	7,620
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>1,072,710</u>	<u>1,072,710</u>	<u>61,625</u>	<u>323,691</u>	<u>749,019</u>	30%	<u>56,777</u>	<u>249,981</u>

Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the Four Months Ended April 30, 2026

	Original Budget	Amended Budget	Actual April	Actual YTD	Favorable (Unfavorable)	%	2025 April	2025 YTD
Fire Communications								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	15,000	15,000	2,200	5,002	9,998	33%	4,813	7,242
Other purchased services	191,200	191,200	47,663	95,327	95,873	50%	45,234	92,663
Supplies	31,500	31,500	-	82,918	(51,418)	263%	14,497	15,031
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	237,700	237,700	49,863	183,247	54,453	77%	64,544	114,936
Fire Repair Services								
Salary	338,000	338,000	26,026	104,102	233,898	31%	19,522	93,452
Benefits	108,000	108,000	8,677	34,802	73,198	32%	6,691	31,966
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	190,000	190,000	10,691	105,762	84,238	56%	7,402	34,071
Other purchased services	450	450	-	30	420	7%	36	63
Supplies	24,500	24,500	4,649	9,617	14,884	39%	1,084	5,492
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	660,950	660,950	50,043	254,312	406,638	38%	34,735	165,043
EMS								
Salary	3,828,000	3,828,000	267,116	1,138,791	2,689,209	30%	244,489	1,028,506
Benefits	1,063,000	1,063,000	79,731	333,829	729,171	31%	73,328	296,293
Purchased professional services	215,500	215,500	13,231	120,632	94,868	56%	16,583	113,498
Purchased property services	3,500	3,500	-	-	3,500	0%	-	-
Other purchased services	19,000	19,000	126	1,920	17,080	10%	1,342	5,748
Supplies	196,500	196,500	47,587	104,129	92,371	53%	18,444	64,616
Capital outlay	-	-	-	-	-	0%	-	-
CMS contractual agreements	4,375,410	4,375,410	300,246	1,232,986	3,142,424	28%	312,594	1,259,450
Bad debts	694,590	694,590	79,363	333,825	360,765	48%	93,017	381,246
Totals	10,395,500	10,395,500	787,400	3,266,112	7,129,388	31%	759,797	3,149,356

Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the Four Months Ended April 30, 2026

	Original Budget	Amended Budget	Actual April	Actual YTD	Favorable (Unfavorable)	%	2025 April	2025 YTD
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	333,000	333,000	21,698	142,129	190,871	43%	23,323	105,361
Other purchased services	-	-	-	-	-	0%	-	-
Supplies	60,000	60,000	8,891	22,146	37,854	37%	3,953	15,744
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>393,000</u>	<u>393,000</u>	<u>30,588</u>	<u>164,275</u>	<u>228,725</u>	42%	<u>27,276</u>	<u>121,105</u>
Contingency	<u>300,000</u>	<u>300,000</u>	<u>-</u>	<u>-</u>	<u>300,000</u>		<u>-</u>	<u>-</u>
Total Operating Expenditures	<u>24,071,210</u>	<u>24,071,210</u>	<u>1,915,283</u>	<u>7,648,161</u>	<u>16,423,049</u>	32%	<u>1,660,631</u>	<u>6,649,580</u>
Excess (Deficit) of Revenues Over Expenditures	<u>7,381,180</u>	<u>7,381,180</u>	<u>2,280,555</u>	<u>5,777,699</u>	<u>(1,603,481)</u>		<u>1,265,822</u>	<u>2,955,223</u>
Transfer to Capital Projects Fund	<u>2,200,000</u>	<u>2,200,000</u>	<u>-</u>	<u>-</u>	<u>2,200,000</u>	0%	<u>-</u>	<u>-</u>
Total Expenditures	26,271,210	26,271,210	1,915,283	7,648,161	18,623,049		1,660,631	6,649,580
Net Income	<u>5,181,180</u>	<u>5,181,180</u>	<u>2,280,555</u>	<u>5,777,699</u>	<u>(3,803,481)</u>		<u>1,265,822</u>	<u>2,955,223</u>

Purchased Prof Service: Legal, audit, emp wellness program, emp. assistance program, training costs, class fees, outside repairs, EMS billing,

Purchased Prop Service: Utilities, phones, cell phones, insurance, software licenses, rental, repairs and maintenance,

Other Purch Service: Dues and memberships, postage, freight, advertising, printing, copying, travel and training per diem, dispatch fees,

Supplies: Uniforms, office supplies, fuel, general and safety supplies, publications, small tools, cleaning, kitchen and garage supplies

Durango Fire Protection District
General Fund
Expenditures - Totals by Object
For the Four Months Ended April 30, 2026

	Orginal Budget	Amended Budget	Actual April	Actual YTD	Favorable (Unfavorable)	%	2025 April	2025 YTD
All Activities and All Functions								
Salary	11,776,000	11,776,000	902,703	3,551,281	8,224,719	30%	770,238	3,217,352
Benefits	3,273,000	3,273,000	258,742	1,042,396	2,230,604	32%	205,951	862,448
Purchased professional services	1,353,700	1,353,700	170,655	583,644	770,056	43%	91,297	309,558
Purchased property services	996,500	996,500	63,634	416,227	580,273	42%	60,838	269,260
Other purchased services	277,360	277,360	54,455	147,259	130,101	53%	51,513	119,292
Supplies	824,650	824,650	85,484	340,543	484,107	41%	75,184	230,974
Capital outlay	-	-	-	-	-	0%	-	-
Other/EMS Adjustments	<u>5,270,000</u>	<u>5,270,000</u>	<u>379,609</u>	<u>1,566,811</u>	<u>3,703,189</u>	30%	<u>405,611</u>	<u>1,640,696</u>
Totals	<u>23,771,210</u>	<u>23,771,210</u>	<u>1,915,283</u>	<u>7,648,161</u>	<u>16,123,049</u>	32%	<u>1,660,631</u>	<u>6,649,580</u>
Contingency	<u>300,000</u>	<u>300,000</u>	<u>-</u>	<u>-</u>	<u>300,000</u>	0%	<u>-</u>	<u>-</u>
Total Expenditures	<u><u>24,071,210</u></u>	<u><u>24,071,210</u></u>	<u><u>1,915,283</u></u>	<u><u>7,648,161</u></u>	<u><u>16,423,049</u></u>	32%	<u><u>1,660,631</u></u>	<u><u>6,649,580</u></u>

Purchased Prof Service: Legal, audit, emp wellness program, emp. assistance program, training costs, class fees, outside repairs, EMS billing,

Purchased Prop Service: Utilities, phones, cell phones, insurance, software licenses, rental, repairs and maintenance,

Other Purch Service: Dues and memberships, postage, freight, advertising, printing, copying, travel and training per diem, dispatch fees,

Supplies: Uniforms, office supplies, fuel, general and safety supplies, publications, small tools, cleaning, kitchen and garage supplies

Durango Fire Protection District
Capital Projects Fund
Balance Sheet
At April 30, 2026

	4/30/26
ASSETS	
Current Assets	
Checking/Savings	
ColoTrust	1,997,897
US Bank	543,974
Total Checking/Savings	2,541,871
Other Current Assets	
Lease receivable	2,406,817
Due from General Fund	-
Deferred outflows for lease financing	12,294,424
Total Other Current Assets	14,701,241
 Total Current Assets	 17,243,112
Capital Assets, net	28,460,197
 TOTAL ASSETS	 <u>45,703,309</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	-
Payable to General Fund	819,921
Total Current Liabilities	819,921
Long-Term Liabilities	
Capital Lease Payable	12,294,424
Deferred inflow for leases	2,372,247
Total Long-term Liabilities	14,666,671
Total Liabilities	15,486,592
Equity	
Invested in Capital Assets	28,460,197
Committed for Capital Projects	1,756,520
Total Equity	30,216,717
 TOTAL LIABILITIES & EQUITY	 <u>45,703,309</u>

Durango Fire Protection District
Capital Projects Fund
Statement of Revenues Budget and Actual
For the Four Months Ended April 30, 2026

	Original Budget	Amended Budget	Actual April	Actual YTD	Favorable (Unfavorable)	Budget %
Income/Expenses						
Income						
Transfer from General Fund	2,200,000	2,200,000	-	-	(2,200,000)	0%
Capital Contribution from City of Durango	272,052	272,052	22,671	90,684	(181,368)	33%
Lease Purchase Funding	-	-	-	-	-	0%
Impact fees	350,000	350,000	27,939	40,566	(309,434)	12%
Capital Grants	-	-	-	-	-	0%
Rent	180,000	180,000	32,459	90,732	(89,268)	50%
Sale of assets	-	-	-	-	-	0%
Interest	200,000	200,000	7,853	38,510	(161,490)	19%
Total Income	<u>3,202,052</u>	<u>3,202,052</u>	<u>90,922</u>	<u>260,492</u>	<u>(2,941,560)</u>	8%
Expense						
Capital equipment	2,296,617	2,296,617	12,213	1,202,705	(1,093,912)	52%
Station 2	-	-	-	(2,186)	(2,186)	
Station 4	-	-	13,493	31,775	31,775	
Station remodels	-	-	667	13,363	13,363	#DIV/0!
Purchase of 103 Sheppard Drive	-	-	-	-	-	
Lease purchase payment	<u>1,100,000</u>	<u>1,100,000</u>	<u>3,000</u>	<u>3,000</u>	<u>(1,097,000)</u>	0%
Total Expenses	<u>3,396,617</u>	<u>3,396,617</u>	<u>29,373</u>	<u>1,248,657</u>	<u>(2,147,960)</u>	37%
 Net Income	 <u>(194,565)</u>	 <u>(194,565)</u>	 <u>61,549</u>	 <u>(988,165)</u>	 <u>(793,600)</u>	 508%