



Durango Fire Protection District
January 2026 Financial Report
Comments

Balance Sheet
General

- Comparative balance sheet is shown for January 31, 2026; December 31, 2025 to January 31, 2025

Analysis of Cash Position

	<u>1/31/2026</u>	<u>1/31/2025</u>
Cash	6,117,496	4,752,160
Current liabilities	(2,265,982)	(2,537,634)
Actual quick assets	<u>\$ 3,851,514</u>	<u>\$ 2,214,526</u>
 Cash committed for capital projects (Station 5)	 <u>\$ 200,000</u>	
Fund Balance - General Fund	<u>\$ 5,446,398</u>	
 Cash committed for capital projects (Station 2)	 \$ -	
Cash committed for other capital expenditures	<u>\$ 2,207,644</u>	
Fund Balance - Capital Projects Fund	<u>\$ 2,207,644</u>	
 Fund Balance - Total	 <u>\$ 7,654,042</u>	

Return on Cash
Balances

COLOTRUST - Annual YTD yield 3.81%

Revenues

Ambulance

- Revenues through January are \$13,300 below budget and \$15,000 more than 2025.
- Average Daily Revenue through January is \$20,540, as compared to 2025 YE average of \$20,192.

Accounts Receivable

Ambulance

- Billed receivables equal 74 days of revenues, up 1 day from December.
- Ambulance billing write-off % through January is 65%, as compared to 67% for 2025.

Expenditures

General

Salary costs

- At the end of January we are at 8% of payroll budget, 8% 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 January revenues exceed expenditures by \$ (3,106)

Notes

- Contractuals and write offs are estimated at 65%.
- Wittman collection fees are at 7% of amount collected.

Durango Fire Protection District
General Fund
Balance Sheet
At January 31, 2026

	1/31/2026	12/31/2025	1/31/2025
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	200	200	246
Cash - Checking	1,335,494	378,069	684,900
Certificates of Deposit	498,038	498,017	501,483
ColoTrust	4,290,852	6,074,777	3,568,889
Total Cash	6,117,496	6,943,995	4,752,160
Other Current Assets			
A/R - Ambulance	1,525,047	1,477,072	1,514,465
Due from Capital Projects Fund	823,248	219,092	952,578
Due from Contracting Parties	50,000	124,021	48,680
Cash with County Treasurer	120,705	37,724	195,084
Other	173,421	476,863	373,148
Allowances	(296,030)	(286,916)	(457,650)
Prepays	525,649	139,451	381,751
Total Other Current Assets	2,922,041	2,187,307	3,008,056
Total Current Assets	9,039,537	9,131,302	7,760,216
Capital Assets, net	2,747,948	2,747,948	4,529,278
TOTAL ASSETS	11,787,485	11,879,250	12,289,494
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	118,097	209,659	387,417
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	2,147,885	2,144,983	2,150,217
Total Current Liabilities	2,265,982	2,354,642	2,537,634
Long-Term Liabilities			
Capital Lease Payable	-	-	-
Total Liabilities	2,265,982	2,354,642	2,537,634
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	5,249,503	3,824,912	5,369,535
Excess of Revenues over Expenditures, Net	(3,106)	1,424,591	(346,953)
Total Equity	9,521,503	9,524,608	9,751,860
TOTAL LIABILITIES & EQUITY	11,787,485	11,879,250	12,289,494

Durango Fire Protection District
General Fund
Statement of Revenues Budget and Actual
For the One Month Ended January 31, 2026

	Original Budget	Amended Budget	Actual January	Actual YTD	Favorable (Unfavorable)	Budget %	2025 January	2025 YTD
Local Government Funding								
Operations								
City of Durango	9,266,205	9,266,205	722,184	722,184	(8,544,021)	8%	469,095	469,095
DFPD Property Taxes	9,775,685	9,775,685	66,773	66,773	(9,708,912)	1%	142,590	142,590
DFPD SO Taxes	1,000,000	1,000,000	105,935	105,935	(894,065)	11%	105,483	105,483
DFPD Tribal Payment	15,000	15,000	-	-	(15,000)	0%	-	-
DFPD Other Property Taxes	75,000	75,000	-	-	(75,000)	0%	-	-
Total Local Government Operations Funding	20,131,890	20,131,890	894,892	894,892	(19,236,998)	4%	717,168	717,168
Other Revenues								
Ambulance Income	7,800,000	7,800,000	636,740	636,740	(7,163,260)	8%	621,776	621,776
IFT Transport Income	900,000	900,000	83,279	83,279	(816,721)	9%	103,736	103,736
CMS Supplemental Payment	1,000,000	1,000,000	-	-	(1,000,000)	0%	-	-
Prevention Fees	220,000	220,000	68,830	68,830	(151,170)	31%	27,146	27,146
Special Events Fees	20,000	20,000	3,063	3,063	(16,938)	15%	-	-
Wildland Fires	800,000	800,000	-	-	(800,000)	0%	-	-
Grants	240,000	240,000	46,658	46,658	(193,343)	19%	-	-
Interest	200,000	200,000	16,108	16,108	(183,892)	8%	17,373	17,373
Miscellaneous Income	40,500	40,500	24,307	24,307	(16,193)	60%	757	757
Rental of real estate	100,000	100,000	-	-	(100,000)	0%	-	-
Total Other Revenues	11,320,500	11,320,500	878,983	878,983	(10,441,517)	8%	770,788	770,788
Total Revenues	31,452,390	31,452,390	1,773,876	1,773,876	(29,678,514)	6%	1,487,956	1,487,956

Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the One Month Ended January 31, 2026

	Original Budget	Amended Budget	Actual January	Actual YTD	Favorable (Unfavorable)	%	2025 January	2025 YTD
Administration								
Office of the Chief								
Salary	595,000	595,000	47,606	47,606	547,394	8%	41,851	41,851
Benefits	164,000	164,000	13,276	13,276	150,724	8%	10,194	10,194
Purchased professional services	697,700	697,700	4,442	4,442	693,258	1%	15,117	15,117
Purchased property services	439,000	439,000	61,520	61,520	377,480	14%	53,232	53,232
Other purchased services	16,500	16,500	1,237	1,237	15,263	7%	1,169	1,169
Supplies	41,750	41,750	29	29	41,721	0%	9,137	9,137
Capital outlay	-	-	-	-	-	0%	-	-
Other/Pension	200,000	200,000	-	-	200,000	0%	-	-
Totals	<u>2,153,950</u>	<u>2,153,950</u>	<u>128,110</u>	<u>128,110</u>	<u>2,025,840</u>	6%	<u>130,700</u>	<u>130,700</u>
Operations								
Salary	189,000	189,000	9,757	9,757	179,243	5%	48,738	48,738
Benefits	56,000	56,000	3,693	3,693	52,307	7%	7,923	7,923
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	-	-	-	-	-		-	-
Other purchased services	-	-	-	-	-		-	-
Supplies	-	-	-	-	-		-	-
Capital outlay	-	-	-	-	-		-	-
Other	-	-	-	-	-		-	-
Totals	<u>245,000</u>	<u>245,000</u>	<u>13,450</u>	<u>13,450</u>	<u>231,550</u>	5%	<u>56,661</u>	<u>56,661</u>
Total Administration	<u>2,398,950</u>	<u>2,398,950</u>	<u>141,560</u>	<u>141,560</u>	<u>2,257,390</u>	6%	<u>187,362</u>	<u>187,362</u>

Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the One Month Ended January 31, 2026

	Original Budget	Amended Budget	Actual January	Actual YTD	Favorable (Unfavorable)	%	2025 January	2025 YTD
Fire Fighting								
Salary	4,728,000	4,728,000	379,487	379,487	4,348,513	8%	409,331	409,331
Salary - Single resource	703,000	703,000	26,725	26,725	676,275	4%	26,267	26,267
Benefits	1,460,000	1,460,000	116,730	116,730	1,343,270	8%	98,767	98,767
Purchased professional services	326,500	326,500	47	47	326,453	0%	6,219	6,219
Purchased property services	16,000	16,000	732	732	15,268	5%	342	342
Other purchased services	1,000	1,000	-	-	1,000	0%	-	-
Single resource purchased services	-	-	6,850	6,850	(6,850)	0%	320	320
Supplies	411,500	411,500	5,701	5,701	405,799	1%	15,183	15,183
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>7,646,000</u>	<u>7,646,000</u>	<u>536,272</u>	<u>536,272</u>	<u>7,109,728</u>	7%	<u>556,429</u>	<u>556,429</u>
Fire Prevention								
Salary	714,000	714,000	51,799	51,799	662,201	7%	42,920	42,920
Benefits	232,000	232,000	17,160	17,160	214,840	7%	13,592	13,592
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	4,000	4,000	-	-	4,000	0%	153	153
Supplies	16,400	16,400	-	-	16,400	0%	3,453	3,453
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>966,400</u>	<u>966,400</u>	<u>68,959</u>	<u>68,959</u>	<u>897,441</u>	7%	<u>60,118</u>	<u>60,118</u>
Fire Training								
Salary	681,000	681,000	50,068	50,068	630,932	7%	44,456	44,456
Benefits	190,000	190,000	14,736	14,736	175,264	8%	12,556	12,556
Purchased professional services	114,000	114,000	632	632	113,368	1%	4,540	4,540
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	45,210	45,210	133	133	45,077	0%	5,264	5,264
Supplies	42,500	42,500	3,894	3,894	38,606	9%	355	355
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>1,072,710</u>	<u>1,072,710</u>	<u>69,463</u>	<u>69,463</u>	<u>1,003,247</u>	6%	<u>67,171</u>	<u>67,171</u>

Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the One Month Ended January 31, 2026

	Original Budget	Amended Budget	Actual January	Actual YTD	Favorable (Unfavorable)	%	2025 January	2025 YTD
Fire Communications								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	15,000	15,000	2,010	2,010	12,990	13%	2,010	2,010
Other purchased services	191,200	191,200	-	-	191,200	0%	45,234	45,234
Supplies	31,500	31,500	-	-	31,500	0%	40	40
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>237,700</u>	<u>237,700</u>	<u>2,010</u>	<u>2,010</u>	<u>235,690</u>	1%	<u>47,284</u>	<u>47,284</u>
Fire Repair Services								
Salary	338,000	338,000	26,026	26,026	311,974	8%	24,821	24,821
Benefits	108,000	108,000	8,653	8,653	99,347	8%	7,739	7,739
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	190,000	190,000	18,306	18,306	171,694	10%	17,384	17,384
Other purchased services	450	450	-	-	450	0%	-	-
Supplies	24,500	24,500	725	725	23,775	3%	1,331	1,331
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>660,950</u>	<u>660,950</u>	<u>53,709</u>	<u>53,709</u>	<u>607,241</u>	8%	<u>51,274</u>	<u>51,274</u>
EMS								
Salary	3,828,000	3,828,000	294,372	294,372	3,533,628	8%	252,767	252,767
Benefits	1,063,000	1,063,000	85,863	85,863	977,138	8%	73,681	73,681
Purchased professional services	215,500	215,500	64,912	64,912	150,588	30%	60,342	60,342
Purchased property services	3,500	3,500	-	-	3,500	0%	-	-
Other purchased services	19,000	19,000	511	511	18,489	3%	1,139	1,139
Supplies	196,500	196,500	6,494	6,494	190,006	3%	21,794	21,794
Capital outlay	-	-	-	-	-	0%	-	-
CMS contractual agreements	4,375,410	4,375,410	323,871	323,871	4,051,539	7%	326,260	326,260
Bad debts	<u>694,590</u>	<u>694,590</u>	<u>93,950</u>	<u>93,950</u>	<u>600,640</u>	14%	<u>92,153</u>	<u>92,153</u>
Totals	<u>10,395,500</u>	<u>10,395,500</u>	<u>869,972</u>	<u>869,972</u>	<u>9,525,528</u>	8%	<u>828,136</u>	<u>828,136</u>

Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the One Month Ended January 31, 2026

	Original Budget	Amended Budget	Actual January	Actual YTD	Favorable (Unfavorable)	%	2025 January	2025 YTD
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	333,000	333,000	31,228	31,228	301,772	9%	31,383	31,383
Other purchased services	-	-	-	-	-	0%	-	-
Supplies	60,000	60,000	3,809	3,809	56,191	6%	5,753	5,753
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>393,000</u>	<u>393,000</u>	<u>35,037</u>	<u>35,037</u>	<u>357,963</u>	9%	<u>37,135</u>	<u>37,135</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>1,776,981</u>	<u>1,776,981</u>	<u>22,294,229</u>	7%	<u>1,834,909</u>	<u>1,834,909</u>
Excess (Deficit) of Revenues Over Expenditures	<u>7,381,180</u>	<u>7,381,180</u>	<u>(3,106)</u>	<u>(3,106)</u>	<u>(7,384,286)</u>		<u>(346,953)</u>	<u>(346,953)</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	1,776,981	1,776,981	24,494,229		1,834,909	1,834,909
Net Income	<u>5,181,180</u>	<u>5,181,180</u>	<u>(3,106)</u>	<u>(3,106)</u>	<u>(9,584,286)</u>		<u>(346,953)</u>	<u>(346,953)</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 One Month Ended January 31, 2026

	Orginal Budget	Amended Budget	Actual January	Actual YTD	Favorable (Unfavorable)	%	2025 January	2025 YTD
All Activities and All Functions								
Salary	11,776,000	11,776,000	885,838	885,838	10,890,162	8%	891,152	891,152
Benefits	3,273,000	3,273,000	260,110	260,110	3,012,890	8%	224,452	224,452
Purchased professional services	1,353,700	1,353,700	70,034	70,034	1,283,666	5%	86,219	86,219
Purchased property services	996,500	996,500	113,795	113,795	882,705	11%	104,351	104,351
Other purchased services	277,360	277,360	8,732	8,732	268,629	3%	53,278	53,278
Supplies	824,650	824,650	20,652	20,652	803,998	3%	57,045	57,045
Capital outlay	-	-	-	-	-	0%	-	-
Other/EMS Adjustments	<u>5,270,000</u>	<u>5,270,000</u>	<u>417,821</u>	<u>417,821</u>	<u>4,852,179</u>	8%	<u>418,413</u>	<u>418,413</u>
Totals	<u>23,771,210</u>	<u>23,771,210</u>	<u>1,776,981</u>	<u>1,776,981</u>	<u>21,994,229</u>	7%	<u>1,834,909</u>	<u>1,834,909</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>1,776,981</u></u>	<u><u>1,776,981</u></u>	<u><u>22,294,229</u></u>	7%	<u><u>1,834,909</u></u>	<u><u>1,834,909</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 January 31, 2026

	1/31/26
ASSETS	
Current Assets	
Checking/Savings	
ColoTrust	1,979,607
US Bank	1,016,715
Total Checking/Savings	2,996,322
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	17,697,563
Capital Assets, net	28,460,197
TOTAL ASSETS	46,157,760
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	-
Payable to General Fund	823,248
Total Current Liabilities	823,248
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	15,489,919
Equity	
Invested in Capital Assets	28,460,197
Committed for Capital Projects	2,207,644
Total Equity	30,667,841
TOTAL LIABILITIES & EQUITY	46,157,760

Durango Fire Protection District
Capital Projects Fund
Statement of Revenues Budget and Actual
For the One Month Ended January 31, 2026

	Original Budget	Amended Budget	Actual January	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	22,671	(249,381)	8%
Lease Purchase Funding	-	-	-	-	-	0%
Impact fees	350,000	350,000	-	-	(350,000)	0%
Capital Grants	-	-	-	-	-	0%
Rent	180,000	180,000	8,372	8,372	(171,628)	5%
Sale of assets	-	-	-	-	-	0%
Interest	200,000	200,000	11,351	11,351	(188,649)	6%
Total Income	3,202,052	3,202,052	42,394	42,394	(3,159,658)	1%
Expense						
Capital equipment	2,296,617	2,296,617	1,061,045	1,061,045	(1,235,572)	46%
Station 2	-	-	-	-	-	#DIV/0!
Purchase of 103 Sheppard Drive	-	-	-	-	-	
Lease purchase payment	1,100,000	1,100,000	-	538,611	(561,389)	0%
Total Expenses	3,396,617	3,396,617	1,061,045	1,599,656	(1,796,961)	47%
Net Income	(194,565)	(194,565)	(1,018,651)	(1,557,262)	(1,362,697)	800%