



Durango Fire Protection District
July 2026 Financial Report
Comments

Balance Sheet
General

- Comparative balance sheet is shown for July 31, 2026; June 30, 2026 to July 31, 2025

Analysis of Cash Position

	<u>7/31/2026</u>	<u>7/31/2025</u>
Cash	9,707,925	7,009,499
Current liabilities	(2,658,697)	(2,377,906)
Actual quick assets	<u>\$ 7,049,228</u>	<u>\$ 4,631,593</u>
 Cash committed for capital projects (Station 5)	 \$ 200,000	
Fund Balance - General Fund	<u>\$ 11,925,207</u>	
 Cash committed for other capital expenditures	 \$ 168,994	
Fund Balance - Capital Projects Fund	<u>\$ 168,994</u>	
 Fund Balance - Total	 <u>\$ 12,094,201</u>	

Return on Cash
Balances

COLOTRUST - Annual YTD yield 3.80%

Revenues

Ambulance

- Revenues through July are \$191,200 above budget and \$550,900 more than 2025.
- Average Daily Revenue through July is \$22,364, as compared to 2025 YE average of \$20,192.

Accounts Receivable

Ambulance

- Billed receivables equal 75 days of revenues, down 6 days from June.
- Ambulance billing write-off % through July is 67%, as compared to 67% for 2025.

Expenditures

General

Salary costs

- At the end of July we are at 61% of payroll budget, 58% of 2026 pay periods have been expended.

Equipment

- The value of land, buildings, and equipment is reflected at depreciated value on 12/31/2025.

Excess of Revenues Over Expenditures

- At the end of July revenues exceed expenditures by \$ 5,337,732

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 July 31, 2026

	7/31/2026	6/30/2026	7/31/2025
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	200	200	200
Cash - Checking	287,821	1,020,588	835,051
Certificates of Deposit	498,161	498,141	499,731
ColoTrust	8,933,284	8,904,760	5,671,352
Total Cash	9,707,925	10,411,015	7,009,499
Other Current Assets			
A/R - Ambulance	1,680,386	1,805,134	1,734,101
Due from Capital Projects Fund	1,909,572	100,346	497,382
Due from Contracting Parties	379,000	319,000	162,833
Cash with County Treasurer	236,375	1,949,063	137,779
Other	724,033	311,900	302,704
Allowances	(371,648)	(509,701)	(665,239)
Prepays	318,260	346,746	241,454
Total Other Current Assets	4,875,979	4,322,488	2,411,014
Total Current Assets	14,583,904	14,733,503	9,420,513
Capital Assets, net	2,397,487	2,397,487	2,397,487
TOTAL ASSETS	16,981,391	17,130,990	11,818,000
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	406,249	821,779	219,359
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	2,252,448	2,258,387	2,158,547
Total Current Liabilities	2,658,697	3,080,166	2,377,906
Long-Term Liabilities			
Capital Lease Payable	-	-	-
Total Liabilities	2,658,697	3,080,166	2,377,906
Equity			
Invested in Capital Assets	2,397,487	2,397,487	2,397,487
Committed for Capital Projects	200,000	200,000	200,000
Unreserved			
Undesignated Fund Balance	6,387,475	10,028,745	5,369,455
Excess of Revenues over Expenditures, Net	5,337,732	1,424,591	1,473,152
Total Equity	14,322,694	14,050,823	9,440,094
TOTAL LIABILITIES & EQUITY	16,981,391	17,130,990	11,818,000

Durango Fire Protection District
General Fund
Statement of Revenues Budget and Actual
For the Seven Months Ended July 31, 2026

	Original Budget	Amended Budget	Actual July	Actual YTD	Favorable (Unfavorable)	Budget %	2025 July	2025 YTD
Local Government Funding								
Operations								
City of Durango	9,266,205	9,266,205	722,184	5,055,286	(4,210,919)	55%	469,095	3,283,662
DFPD Property Taxes	9,775,685	9,775,685	170,946	9,424,559	(351,126)	96%	97,841	5,670,043
DFPD SO Taxes	1,000,000	1,000,000	130,620	805,315	(194,685)	81%	83,296	606,568
DFPD Tribal Payment	15,000	15,000	-	-	(15,000)	0%	-	21,780
DFPD Other Property Taxes	75,000	75,000	-	113,351	38,351	151%	-	79,018
Total Local Government Operations Funding	20,131,890	20,131,890	1,023,750	15,398,511	(4,733,379)	76%	650,232	9,661,071
Other Revenues								
Ambulance Income	7,800,000	7,800,000	717,855	4,741,205	(3,058,795)	61%	631,985	4,190,326
IFT Transport Income	900,000	900,000	77,737	494,525	(405,475)	55%	79,454	517,039
CMS Supplemental Payment	1,000,000	1,000,000	-	-	(1,000,000)	0%	-	-
Prevention Fees	220,000	220,000	25,548	324,052	104,052	147%	14,061	145,349
Special Events Fees	20,000	20,000	375	19,303	(698)	97%	-	11,435
Wildland Fires	800,000	800,000	489,733	861,773	61,773	108%	260,499	363,204
Grants	240,000	240,000	69,415	444,222	204,222	185%	19,640	157,191
Interest	200,000	200,000	28,561	158,762	(41,238)	79%	23,921	130,287
Miscellaneous Income	40,500	40,500	36,448	66,309	25,809	164%	11,164	59,261
Rental of real estate	100,000	100,000	-	-	(100,000)	0%	-	-
Total Other Revenues	11,320,500	11,320,500	1,445,673	7,110,150	(4,210,350)	63%	1,040,725	5,574,091
Total Revenues	31,452,390	31,452,390	2,469,422	22,508,661	(8,943,729)	72%	1,690,957	15,235,162

Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the Seven Months Ended July 31, 2026

	Original Budget	Amended Budget	Actual July	Actual YTD	Favorable (Unfavorable)	%	2025 July	2025 YTD
Administration								
Office of the Chief								
Salary	595,000	595,000	47,761	357,197	237,803	60%	43,002	309,736
Benefits	164,000	164,000	12,905	97,582	66,418	60%	10,651	76,307
Purchased professional services	697,700	697,700	9,201	554,668	143,032	79%	20,865	315,956
Purchased property services	439,000	439,000	19,399	299,143	139,857	68%	43,221	285,537
Other purchased services	16,500	16,500	2,121	16,317	183	99%	1,163	11,641
Supplies	41,750	41,750	757	18,369	23,381	44%	2,176	52,726
Capital outlay	-	-	-	-	-	0%	-	-
Other/Pension	200,000	200,000	-	-	200,000	0%	-	-
Totals	<u>2,153,950</u>	<u>2,153,950</u>	<u>92,144</u>	<u>1,343,276</u>	<u>810,674</u>	62%	<u>121,079</u>	<u>1,051,903</u>
Operations								
Salary	189,000	189,000	14,694	104,141	84,859	55%	9,472	124,689
Benefits	56,000	56,000	4,498	33,003	22,997	59%	3,262	33,049
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	-	-	-	-	-		-	-
Other purchased services	-	-	-	-	-		-	-
Supplies	-	-	-	-	-		-	-
Capital outlay	-	-	-	-	-		-	-
Other	-	-	-	-	-		-	-
Totals	<u>245,000</u>	<u>245,000</u>	<u>19,193</u>	<u>137,143</u>	<u>107,857</u>	56%	<u>12,735</u>	<u>157,739</u>
Total Administration	<u>2,398,950</u>	<u>2,398,950</u>	<u>111,337</u>	<u>1,480,420</u>	<u>918,530</u>	62%	<u>133,813</u>	<u>1,209,642</u>

Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the Seven Months Ended July 31, 2026

	Original Budget	Amended Budget	Actual July	Actual YTD	Favorable (Unfavorable)	%	2025 July	2025 YTD
Fire Fighting								
Salary	4,728,000	4,728,000	392,785	2,979,747	1,748,253	63%	303,509	2,577,704
Salary - Single resource	703,000	703,000	264,578	804,391	(101,391)	114%	162,508	555,359
Benefits	1,460,000	1,460,000	155,484	971,219	488,781	67%	113,639	727,176
Purchased professional services	326,500	326,500	28,177	432,405	(105,905)	132%	60,503	88,447
Purchased property services	16,000	16,000	4,290	11,048	4,952	69%	-	2,923
Other purchased services	1,000	1,000	-	-	1,000	0%	-	-
Single resource purchased services	-	-	8,846	34,599	(34,599)	0%	10,469	23,481
Supplies	411,500	411,500	107,549	300,903	110,597	73%	91,687	234,590
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>7,646,000</u>	<u>7,646,000</u>	<u>961,707</u>	<u>5,534,311</u>	<u>2,111,689</u>	72%	<u>742,315</u>	<u>4,209,679</u>
Fire Prevention								
Salary	714,000	714,000	49,037	364,309	349,691	51%	43,629	321,429
Benefits	232,000	232,000	16,454	120,171	111,829	52%	13,300	97,336
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	4,000	4,000	-	3,885	115	97%	-	1,429
Supplies	16,400	16,400	420	8,790	7,610	54%	701	6,660
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>966,400</u>	<u>966,400</u>	<u>65,911</u>	<u>497,155</u>	<u>469,245</u>	51%	<u>57,631</u>	<u>426,854</u>
Fire Training								
Salary	681,000	681,000	40,869	331,567	349,433	49%	43,041	311,131
Benefits	190,000	190,000	13,300	99,089	90,911	52%	12,007	97,581
Purchased professional services	114,000	114,000	954	60,469	53,531	53%	21,348	43,121
Purchased property services	-	-	-	2,275	(2,275)	0%	-	-
Other purchased services	45,210	45,210	995	36,275	8,935	80%	2,508	17,293
Supplies	42,500	42,500	372	30,544	11,956	72%	1,483	15,634
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>1,072,710</u>	<u>1,072,710</u>	<u>56,490</u>	<u>560,218</u>	<u>512,492</u>	52%	<u>80,387</u>	<u>484,760</u>

Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the Seven Months Ended July 31, 2026

	Original Budget	Amended Budget	Actual July	Actual YTD	Favorable (Unfavorable)	%	2025 July	2025 YTD
Fire Communications								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	15,000	15,000	2,925	10,437	4,563	70%	2,160	11,292
Other purchased services	191,200	191,200	47,663	142,990	48,210	75%	45,234	137,897
Supplies	31,500	31,500	40,831	106,725	(75,225)	339%	2,535	19,485
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	237,700	237,700	91,419	260,151	(22,451)	109%	49,928	168,674
Fire Repair Services								
Salary	338,000	338,000	26,026	195,216	142,784	58%	24,153	176,106
Benefits	108,000	108,000	8,572	63,122	44,878	58%	7,655	57,104
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	190,000	190,000	8,394	145,981	44,019	77%	26,185	88,454
Other purchased services	450	450	-	1,209	(759)	269%	-	63
Supplies	24,500	24,500	721	19,040	5,460	78%	1,516	10,295
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	660,950	660,950	43,713	424,567	236,383	64%	59,510	332,022
EMS								
Salary	3,828,000	3,828,000	282,586	2,093,178	1,734,822	55%	283,468	1,947,480
Benefits	1,063,000	1,063,000	83,012	597,102	465,898	56%	76,537	533,691
Purchased professional services	215,500	215,500	1,736	166,333	49,167	77%	19,152	168,848
Purchased property services	3,500	3,500	-	-	3,500	0%	-	600
Other purchased services	19,000	19,000	820	4,305	14,695	23%	265	7,986
Supplies	196,500	196,500	15,221	96,398	100,102	49%	13,256	102,193
Capital outlay	-	-	-	-	-	0%	-	-
CMS contractual agreements	4,375,410	4,375,410	360,486	2,387,836	1,987,574	55%	318,561	2,128,569
Bad debts	694,590	694,590	92,203	626,077	68,513	90%	94,288	645,661
Totals	10,395,500	10,395,500	836,065	5,971,229	4,424,271	57%	805,526	5,535,028

Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the Seven Months Ended July 31, 2026

	Original Budget	Amended Budget	Actual July	Actual YTD	Favorable (Unfavorable)	%	2025 July	2025 YTD
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	333,000	333,000	26,103	209,101	123,899	63%	22,145	166,277
Other purchased services	-	-	-	-	-	0%	-	-
Supplies	60,000	60,000	4,806	33,777	26,223	56%	5,452	29,074
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>393,000</u>	<u>393,000</u>	<u>30,910</u>	<u>242,878</u>	<u>150,122</u>	62%	<u>27,598</u>	<u>195,351</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>2,197,551</u>	<u>14,970,930</u>	<u>9,100,280</u>	62%	<u>1,956,708</u>	<u>12,562,011</u>
Excess (Deficit) of Revenues Over Expenditures	<u>7,381,180</u>	<u>7,381,180</u>	<u>271,871</u>	<u>7,537,732</u>	<u>156,552</u>		<u>(265,750)</u>	<u>2,673,152</u>
Transfer to Capital Projects Fund	<u>2,200,000</u>	<u>2,200,000</u>	<u>-</u>	<u>2,200,000</u>	<u>-</u>	100%	<u>-</u>	<u>1,200,000</u>
Total Expenditures	26,271,210	26,271,210	2,197,551	17,170,930	9,100,280		1,956,708	13,762,011
Net Income	<u>5,181,180</u>	<u>5,181,180</u>	<u>271,871</u>	<u>5,337,732</u>	<u>156,552</u>		<u>(265,750)</u>	<u>1,473,152</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 Seven Months Ended July 31, 2026

	Orginal Budget	Amended Budget	Actual July	Actual YTD	Favorable (Unfavorable)	%	2025 July	2025 YTD
All Activities and All Functions								
Salary	11,776,000	11,776,000	1,118,336	7,229,746	4,546,254	61%	912,784	6,323,634
Benefits	3,273,000	3,273,000	294,225	1,981,287	1,291,713	61%	237,052	1,622,246
Purchased professional services	1,353,700	1,353,700	40,069	1,213,874	139,826	90%	121,867	616,372
Purchased property services	996,500	996,500	61,111	677,984	318,516	68%	93,711	555,082
Other purchased services	277,360	277,360	60,445	239,580	37,780	86%	59,638	199,789
Supplies	824,650	824,650	170,677	614,547	210,103	75%	118,807	470,657
Capital outlay	-	-	-	-	-	0%	-	-
Other/EMS Adjustments	<u>5,270,000</u>	<u>5,270,000</u>	<u>452,689</u>	<u>3,013,912</u>	<u>2,256,088</u>	57%	<u>412,849</u>	<u>2,774,230</u>
Totals	<u>23,771,210</u>	<u>23,771,210</u>	<u>2,197,551</u>	<u>14,970,930</u>	<u>8,800,280</u>	63%	<u>1,956,708</u>	<u>12,562,011</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>2,197,551</u></u>	<u><u>14,970,930</u></u>	<u><u>9,100,280</u></u>	62%	<u><u>1,956,708</u></u>	<u><u>12,562,011</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 July 31, 2026

7/31/26

ASSETS

Current Assets

Checking/Savings

ColoTrust 2,016,880

US Bank 8,812

Total Checking/Savings 2,025,692

Other Current Assets

Lease receivable 2,198,927

Due from General Fund -

Deferred outflows for lease financing 11,673,453

Total Other Current Assets 13,872,380

Total Current Assets 15,898,072

Capital Assets, net 34,359,050

TOTAL ASSETS 50,257,122

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable -

Payable to General Fund 1,909,572

Total Current Liabilities 1,909,572

Long-Term Liabilities

Capital Lease Payable 11,673,453

Deferred inflow for leases 2,146,053

Total Long-term Liabilities 13,819,506

Total Liabilities 15,729,078

Equity

Invested in Capital Assets 34,359,050

Committed for Capital Projects 168,994

Total Equity 34,528,044

TOTAL LIABILITIES & EQUITY 50,257,122

Durango Fire Protection District
Capital Projects Fund
Statement of Revenues Budget and Actual
For the Seven Months Ended July 31, 2026

	Original Budget	Amended Budget	Actual July	Actual YTD	Favorable (Unfavorable)	Budget %
Income/Expenses						
Income						
Transfer from General Fund	2,200,000	2,200,000	-	2,200,000	-	100%
Capital Contribution from City of Durango	272,052	272,052	22,671	158,697	(113,355)	58%
Lease Purchase Funding	-	-	-	-	-	0%
Impact fees	350,000	350,000	16,978	171,913	(178,087)	49%
Capital Grants	-	-	-	-	-	0%
Rent	180,000	180,000	29,541	172,047	(7,953)	96%
Sale of assets	-	-	-	-	-	0%
Interest	200,000	200,000	6,467	60,943	(139,057)	30%
Total Income	3,202,052	3,202,052	75,657	2,763,600	(438,452)	86%
Expense						
Capital equipment	2,296,617	2,296,617	1,748,038	4,575,474	2,278,857	199%
Station 2	-	-	-	(2,186)	(2,186)	
Station 4	-	-	126,617	261,151	261,151	
Station remodels	-	-	3,761	21,671	21,671	
Lease purchase payment	1,100,000	1,100,000	-	541,611	(558,389)	0%
Total Expenses	3,396,617	3,396,617	1,878,416	5,397,721	2,001,104	159%
Net Income	(194,565)	(194,565)	(1,802,759)	(2,634,121)	(2,439,556)	1354%