



Durango Fire Protection District **June 2026 Financial Report** **Comments**

Balance Sheet General

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

Analysis of Cash Position

	6/30/2026	6/30/2025
Cash	10,407,781	6,477,448
Current liabilities	(3,069,099)	(2,451,189)
Actual quick assets	<u>\$ 7,338,682</u>	<u>\$ 4,026,259</u>
 Cash committed for capital projects (Station 5)	 \$ 200,000	
Fund Balance - General Fund	<u>\$ 11,300,935</u>	
 Cash committed for other capital expenditures	 \$ 2,348,663	
Fund Balance - Capital Projects Fund	<u>\$ 2,348,663</u>	
 Fund Balance - Total	 <u>\$ 13,649,598</u>	

Return on Cash Balances

COLOTRUST - Annual YTD yield 3.77%

Revenues

Ambulance

- Revenues through June are \$123,400 above budget and \$465,000 more than 2025.
- Average Daily Revenue through June is \$22,228, as compared to 2025 YE average of \$20,192.

Accounts Receivable

Ambulance

- Billed receivables equal 81 days of revenues, up 2 days from May.
- Ambulance billing write-off % through June is 64%, as compared to 67% for 2025.

Expenditures

General

Salary costs

- At the end of June we are at 52% of payroll budget, 50% 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 June revenues exceed expenditures by \$ 4,714,115

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 June 30, 2026

	6/30/2026	5/31/2026	6/30/2025
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	200	200	200
Cash - Checking	1,017,354	1,041,423	827,515
Certificates of Deposit	498,141	498,120	497,137
ColoTrust	8,904,760	8,877,353	5,151,114
Total Cash	10,407,781	10,404,999	6,477,448
Other Current Assets			
A/R - Ambulance	1,805,134	1,642,438	1,647,779
Due from Capital Projects Fund	(276,563)	1,426,101	551,509
Due from Contracting Parties	319,000	269,000	250,897
Cash with County Treasurer	1,949,063	526,672	1,072,061
Other	328,575	73,339	98,902
Allowances	(509,701)	(415,385)	(605,221)
Prepays	346,746	388,174	266,169
Total Other Current Assets	3,962,253	3,910,339	3,282,098
Total Current Assets	14,370,034	14,315,339	9,759,546
Capital Assets, net	2,397,487	2,397,487	2,397,487
TOTAL ASSETS	16,767,521	16,712,826	12,157,033
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	807,546	476,950	211,009
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	2,261,553	2,296,481	2,240,180
Total Current Liabilities	3,069,099	2,773,431	2,451,189
Long-Term Liabilities			
Capital Lease Payable	-	-	-
Total Liabilities	3,069,099	2,773,431	2,451,189
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	6,386,820	9,917,317	5,369,455
Excess of Revenues over Expenditures, Net	4,714,115	1,424,591	1,738,902
Total Equity	13,698,422	13,939,395	9,705,844
TOTAL LIABILITIES & EQUITY	16,767,521	16,712,826	12,157,033

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

	Original Budget	Amended Budget	Actual June	Actual YTD	Favorable (Unfavorable)	Budget %	2025 June	2025 YTD
Local Government Funding								
Operations								
City of Durango	9,266,205	9,266,205	722,184	4,333,103	(4,933,103)	47%	469,095	2,814,567
DFPD Property Taxes	9,775,685	9,775,685	1,949,574	9,253,613	(522,072)	95%	1,055,716	5,572,202
DFPD SO Taxes	1,000,000	1,000,000	108,531	674,695	(325,305)	67%	93,123	523,272
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	2,780,289	14,374,761	(5,757,129)	71%	1,617,934	9,010,839
Other Revenues								
Ambulance Income	7,800,000	7,800,000	894,542	4,023,350	(3,776,650)	52%	524,096	3,558,341
IFT Transport Income	900,000	900,000	75,751	416,787	(483,213)	46%	115,982	437,584
CMS Supplemental Payment	1,000,000	1,000,000	-	-	(1,000,000)	0%	-	-
Prevention Fees	220,000	220,000	27,236	298,504	78,504	136%	18,354	131,288
Special Events Fees	20,000	20,000	-	18,928	(1,073)	95%	-	11,435
Wildland Fires	800,000	800,000	267,880	372,040	(427,960)	47%	52,497	102,705
Grants	240,000	240,000	204,672	374,807	134,807	156%	17,517	137,550
Interest	200,000	200,000	27,449	130,201	(69,799)	65%	19,306	106,366
Miscellaneous Income	40,500	40,500	40	29,861	(10,639)	74%	40,211	48,097
Rental of real estate	100,000	100,000	-	-	(100,000)	0%	-	-
Total Other Revenues	11,320,500	11,320,500	1,497,570	5,664,478	(5,656,022)	50%	787,963	4,533,366
Total Revenues	31,452,390	31,452,390	4,277,859	20,039,239	(11,413,151)	64%	2,405,897	13,544,205

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

	Original Budget	Amended Budget	Actual June	Actual YTD	Favorable (Unfavorable)	%	2025 June	2025 YTD
Administration								
Office of the Chief								
Salary	595,000	595,000	47,606	309,437	285,563	52%	43,002	266,734
Benefits	164,000	164,000	13,494	84,677	79,323	52%	10,784	65,656
Purchased professional services	697,700	697,700	99,049	543,943	153,757	78%	99,364	295,091
Purchased property services	439,000	439,000	48,091	279,444	159,556	64%	44,507	242,316
Other purchased services	16,500	16,500	3,972	13,539	2,961	82%	469	10,478
Supplies	41,750	41,750	1,034	16,381	25,369	39%	3,102	50,550
Capital outlay	-	-	-	-	-	0%	-	-
Other/Pension	200,000	200,000	-	-	200,000	0%	-	-
Totals	<u>2,153,950</u>	<u>2,153,950</u>	<u>213,247</u>	<u>1,247,422</u>	<u>906,528</u>	58%	<u>201,228</u>	<u>930,825</u>
Operations								
Salary	189,000	189,000	14,757	89,446	99,554	47%	13,984	115,217
Benefits	56,000	56,000	4,632	28,504	27,496	51%	4,069	29,787
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	-	-	-	-	-		-	-
Other purchased services	-	-	-	-	-		-	-
Supplies	-	-	-	-	-		-	-
Capital outlay	-	-	-	-	-		-	-
Other	-	-	-	-	-		-	-
Totals	<u>245,000</u>	<u>245,000</u>	<u>19,389</u>	<u>117,951</u>	<u>127,049</u>	48%	<u>18,054</u>	<u>145,004</u>
Total Administration	<u>2,398,950</u>	<u>2,398,950</u>	<u>232,635</u>	<u>1,365,372</u>	<u>1,033,578</u>	57%	<u>219,282</u>	<u>1,075,829</u>

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

	Original Budget	Amended Budget	Actual June	Actual YTD	Favorable (Unfavorable)	%	2025 June	2025 YTD
Fire Fighting								
Salary	4,728,000	4,728,000	413,740	2,586,962	2,141,038	55%	379,328	2,274,195
Salary - Single resource	703,000	703,000	215,253	539,813	163,187	77%	127,433	392,850
Benefits	1,460,000	1,460,000	163,176	815,735	644,265	56%	118,024	613,537
Purchased professional services	326,500	326,500	41,250	397,541	(71,041)	122%	20,010	27,945
Purchased property services	16,000	16,000	-	6,759	9,241	42%	2,255	2,923
Other purchased services	1,000	1,000	-	-	1,000	0%	-	-
Single resource purchased services	-	-	5,766	24,848	(24,848)	0%	5,579	13,012
Supplies	411,500	411,500	30,144	191,550	219,950	47%	37,223	142,902
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>7,646,000</u>	<u>7,646,000</u>	<u>869,329</u>	<u>4,563,208</u>	<u>3,082,792</u>	60%	<u>689,852</u>	<u>3,467,364</u>
Fire Prevention								
Salary	714,000	714,000	48,192	315,272	398,728	44%	42,024	277,800
Benefits	232,000	232,000	16,909	103,717	128,283	45%	13,707	84,036
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	4,000	4,000	-	3,595	405	90%	70	1,429
Supplies	16,400	16,400	838	7,868	8,532	48%	393	5,959
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>966,400</u>	<u>966,400</u>	<u>65,939</u>	<u>430,452</u>	<u>535,948</u>	45%	<u>56,194</u>	<u>369,223</u>
Fire Training								
Salary	681,000	681,000	44,188	290,698	390,302	43%	38,820	268,089
Benefits	190,000	190,000	13,974	85,789	104,211	45%	13,055	85,574
Purchased professional services	114,000	114,000	9,296	59,261	54,739	52%	3,897	21,773
Purchased property services	-	-	-	2,275	(2,275)	0%	-	-
Other purchased services	45,210	45,210	145	33,784	11,426	75%	2,348	14,785
Supplies	42,500	42,500	2,387	28,777	13,723	68%	253	14,151
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>1,072,710</u>	<u>1,072,710</u>	<u>69,990</u>	<u>500,584</u>	<u>572,126</u>	47%	<u>58,372</u>	<u>404,373</u>

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

	Original Budget	Amended Budget	Actual June	Actual YTD	Favorable (Unfavorable)	%	2025 June	2025 YTD
Fire Communications								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	15,000	15,000	210	7,512	7,488	50%	210	9,132
Other purchased services	191,200	191,200	-	95,327	95,873	50%	-	92,663
Supplies	31,500	31,500	228	84,747	(53,247)	269%	1,162	16,951
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	237,700	237,700	437	187,585	50,115	79%	1,372	118,745
Fire Repair Services								
Salary	338,000	338,000	26,026	169,191	168,809	50%	24,375	151,952
Benefits	108,000	108,000	8,824	54,549	53,451	51%	8,255	49,449
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	190,000	190,000	15,199	136,164	53,836	72%	20,714	62,269
Other purchased services	450	450	-	738	(288)	164%	-	63
Supplies	24,500	24,500	2,482	14,613	9,887	60%	1,422	8,779
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	660,950	660,950	52,530	375,255	285,695	57%	54,766	272,513
EMS								
Salary	3,828,000	3,828,000	289,032	1,810,592	2,017,408	47%	260,355	1,664,012
Benefits	1,063,000	1,063,000	85,955	514,089	548,911	48%	76,318	457,155
Purchased professional services	215,500	215,500	43,623	164,596	50,904	76%	19,656	149,696
Purchased property services	3,500	3,500	-	-	3,500	0%	600	600
Other purchased services	19,000	19,000	620	3,234	15,766	17%	1,237	7,721
Supplies	196,500	196,500	27,554	437,561	(241,061)	223%	10,441	88,937
Capital outlay	-	-	-	-	-	0%	-	-
CMS contractual agreements	4,375,410	4,375,410	446,751	2,027,350	2,348,060	46%	265,884	1,810,009
Bad debts	694,590	694,590	110,590	533,874	160,716	77%	83,061	551,373
Totals	10,395,500	10,395,500	1,004,124	5,491,296	4,904,204	53%	717,552	4,729,502

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

	Original Budget	Amended Budget	Actual June	Actual YTD	Favorable (Unfavorable)	%	2025 June	2025 YTD
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	333,000	333,000	20,843	182,818	150,182	55%	17,809	144,131
Other purchased services	-	-	-	-	-	0%	-	-
Supplies	60,000	60,000	3,005	28,554	31,446	48%	4,796	23,622
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>393,000</u>	<u>393,000</u>	<u>23,848</u>	<u>211,373</u>	<u>181,627</u>	54%	<u>22,605</u>	<u>167,754</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>2,318,832</u>	<u>13,125,124</u>	<u>10,946,086</u>	55%	<u>1,819,994</u>	<u>10,605,303</u>
Excess (Deficit) of Revenues Over Expenditures	<u>7,381,180</u>	<u>7,381,180</u>	<u>1,959,027</u>	<u>6,914,115</u>	<u>(467,065)</u>		<u>585,903</u>	<u>2,938,902</u>
Transfer to Capital Projects Fund	<u>2,200,000</u>	<u>2,200,000</u>	<u>2,200,000</u>	<u>2,200,000</u>	<u>-</u>	100%	<u>1,200,000</u>	<u>1,200,000</u>
Total Expenditures	26,271,210	26,271,210	4,518,832	15,325,124	10,946,086		3,019,994	11,805,303
Net Income	<u>5,181,180</u>	<u>5,181,180</u>	<u>(240,973)</u>	<u>4,714,115</u>	<u>(467,065)</u>		<u>(614,097)</u>	<u>1,738,902</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 Six Months Ended June 30, 2026

	Orginal Budget	Amended Budget	Actual June	Actual YTD	Favorable (Unfavorable)	%	2025 June	2025 YTD
All Activities and All Functions								
Salary	11,776,000	11,776,000	1,098,792	6,111,410	5,664,590	52%	929,320	5,410,849
Benefits	3,273,000	3,273,000	306,964	1,687,062	1,585,938	52%	244,212	1,385,194
Purchased professional services	1,353,700	1,353,700	193,218	1,165,342	188,358	86%	142,927	494,505
Purchased property services	996,500	996,500	84,342	614,971	381,529	62%	86,094	461,371
Other purchased services	277,360	277,360	10,504	175,065	102,295	63%	9,703	140,151
Supplies	824,650	824,650	67,671	810,051	14,599	98%	58,793	351,851
Capital outlay	-	-	-	-	-	0%	-	-
Other/EMS Adjustments	<u>5,270,000</u>	<u>5,270,000</u>	<u>557,341</u>	<u>2,561,224</u>	<u>2,708,776</u>	49%	<u>348,945</u>	<u>2,361,381</u>
Totals	<u>23,771,210</u>	<u>23,771,210</u>	<u>2,318,832</u>	<u>13,125,124</u>	<u>10,646,086</u>	55%	<u>1,819,994</u>	<u>10,605,303</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>2,318,832</u></u>	<u><u>13,125,124</u></u>	<u><u>10,946,086</u></u>	55%	<u><u>1,819,994</u></u>	<u><u>10,605,303</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,

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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 June 30, 2026

	6/30/26
ASSETS	
Current Assets	
Checking/Savings	
ColoTrust	2,010,440
US Bank	8,786
Total Checking/Savings	2,019,226
Other Current Assets	
Lease receivable	2,198,927
Due from General Fund	276,563
Deferred outflows for lease financing	11,673,453
Total Other Current Assets	14,148,943
Total Current Assets	16,168,169
Capital Assets, net	34,359,050
TOTAL ASSETS	50,527,219
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	-
Payable to General Fund	-
Total Current Liabilities	-
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	13,819,506
Equity	
Invested in Capital Assets	34,359,050
Committed for Capital Projects	2,348,663
Total Equity	36,707,713
TOTAL LIABILITIES & EQUITY	50,527,219

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

	Original Budget	Amended Budget	Actual June	Actual YTD	Favorable (Unfavorable)	Budget %
Income/Expenses						
Income						
Transfer from General Fund	2,200,000	2,200,000	2,200,000	2,200,000	-	100%
Capital Contribution from City of Durango	272,052	272,052	22,671	136,026	(136,026)	50%
Lease Purchase Funding	-	-	-	-	-	0%
Impact fees	350,000	350,000	91,524	154,935	(195,065)	44%
Capital Grants	-	-	-	-	-	0%
Rent	180,000	180,000	25,887	142,507	(37,493)	79%
Sale of assets	-	-	-	-	-	0%
Interest	200,000	200,000	7,924	54,476	(145,524)	27%
Total Income	3,202,052	3,202,052	2,348,006	2,687,944	(514,108)	84%
Expense						
Capital equipment	2,296,617	2,296,617	578,127	2,450,527	153,910	107%
Station 2	-	-	-	(2,186)	(2,186)	
Station 4	-	-	54,744	134,534	134,534	
Station remodels	-	-	4,547	17,910	17,910	
Lease purchase payment	1,100,000	1,100,000	538,611	541,611	(558,389)	0%
Total Expenses	3,396,617	3,396,617	1,176,029	3,142,396	(254,221)	93%
Net Income	(194,565)	(194,565)	1,171,977	(454,452)	(259,887)	234%