



Durango Fire Protection District
March 2026 Financial Report
Comments

Balance Sheet
General

- Comparative balance sheet is shown for March 31, 2026; February 28, 2026 to March 31, 2025

Analysis of Cash Position

	<u>3/31/2026</u>	<u>3/31/2025</u>
Cash	8,428,779	5,767,209
Current liabilities	(2,382,366)	(2,287,123)
Actual quick assets	<u>\$ 6,046,413</u>	<u>\$ 3,480,086</u>
 Cash committed for capital projects (Station 5)	 \$ 200,000	
Fund Balance - General Fund	<u>\$ 8,864,531</u>	
 Cash committed for capital projects (Station 2)	 \$ -	
Cash committed for other capital expenditures	<u>\$ 1,694,971</u>	
Fund Balance - Capital Projects Fund	<u>\$ 1,694,971</u>	
 Fund Balance - Total	 <u>\$ 10,559,502</u>	

Return on Cash
Balances

COLOTRUST - Annual YTD yield 3.77%

Revenues

Ambulance

- Revenues through March are \$107,200 below budget and \$9,100 less than 2025.
- Average Daily Revenue through March is \$20,476, as compared to 2025 YE average of \$20,192.

Accounts Receivable

Ambulance

- Billed receivables equal 77 days of revenues, up 2 days from February.
- Ambulance billing write-off % through March is 67%, as compared to 67% for 2025.

Expenditures

General

Salary costs

- At the end of March we are at 23% of payroll budget, 23% 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 March revenues exceed expenditures by \$ 3,540,151

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 March 31, 2026

	3/31/2026	2/28/2026	3/31/2025
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	200	200	200
Cash - Checking	316,610	418,230	673,530
Certificates of Deposit	498,079	498,059	498,100
ColoTrust	7,624,248	4,303,347	4,596,114
Total Cash	8,428,779	5,211,406	5,767,209
Other Current Assets			
A/R - Ambulance	1,575,761	1,489,821	1,617,196
Due from Capital Projects Fund	873,617	782,443	1,456,092
Due from Contracting Parties	153,000	845,855	128,395
Cash with County Treasurer	1,424,694	2,913,005	652,202
Other	49,487	27,782	139,636
Allowances	(384,944)	(379,160)	(547,413)
Prepays	453,659	490,061	332,742
Total Other Current Assets	4,145,274	6,169,807	3,778,849
Total Current Assets	12,574,054	11,381,214	9,546,058
Capital Assets, net	2,747,948	2,747,948	4,529,278
TOTAL ASSETS	15,322,002	14,129,162	14,075,336
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	215,724	258,933	136,289
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	2,166,642	2,163,289	2,150,834
Total Current Liabilities	2,382,366	2,422,222	2,287,123
Long-Term Liabilities			
Capital Lease Payable	-	-	-
Total Liabilities	2,382,366	2,422,222	2,287,123
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	5,124,379	6,007,244	5,369,535
Excess of Revenues over Expenditures, Net	3,540,151	1,424,591	1,689,401
Total Equity	12,939,636	11,706,940	11,788,213
TOTAL LIABILITIES & EQUITY	15,322,002	14,129,162	14,075,336

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

	Original Budget	Amended Budget	Actual March	Actual YTD	Favorable (Unfavorable)	Budget %	2025 March	2025 YTD
Local Government Funding								
Operations								
City of Durango	9,266,205	9,266,205	722,184	2,166,551	(7,099,654)	23%	469,095	1,407,284
DFPD Property Taxes	9,775,685	9,775,685	1,412,513	4,424,725	(5,350,960)	45%	628,501	2,649,499
DFPD SO Taxes	1,000,000	1,000,000	106,556	321,248	(678,752)	32%	82,734	269,997
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	2,241,253	6,912,524	(13,219,366)	34%	1,180,330	4,326,780
Other Revenues								
Ambulance Income	7,800,000	7,800,000	670,343	1,842,844	(5,957,156)	24%	691,600	1,851,900
IFT Transport Income	900,000	900,000	49,783	202,940	(697,060)	23%	64,747	242,785
CMS Supplemental Payment	1,000,000	1,000,000	-	-	(1,000,000)	0%	-	-
Prevention Fees	220,000	220,000	71,162	165,773	(54,227)	75%	21,316	76,065
Special Events Fees	20,000	20,000	2,300	8,363	(11,638)	42%	8,810	11,435
Wildland Fires	800,000	800,000	-	15,257	(784,743)	2%	-	107,555
Grants	240,000	240,000	6,864	6,864	(233,136)	3%	7,837	7,837
Interest	200,000	200,000	20,936	49,574	(150,426)	25%	16,519	46,326
Miscellaneous Income	40,500	40,500	3,936	28,246	(12,254)	70%	3	7,669
Rental of real estate	100,000	100,000	-	-	(100,000)	0%	-	-
Total Other Revenues	11,320,500	11,320,500	825,325	2,319,860	(9,000,640)	20%	810,832	2,351,570
Total Revenues	31,452,390	31,452,390	3,066,578	9,232,384	(22,220,006)	29%	1,991,162	6,678,350

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

	Original Budget	Amended Budget	Actual March	Actual YTD	Favorable (Unfavorable)	%	2025 March	2025 YTD
Administration								
Office of the Chief								
Salary	595,000	595,000	47,606	142,817	452,183	24%	40,101	122,054
Benefits	164,000	164,000	13,963	40,645	123,355	25%	10,061	30,267
Purchased professional services	697,700	697,700	46,654	148,838	548,862	21%	23,430	103,151
Purchased property services	439,000	439,000	28,493	128,876	310,124	29%	25,839	96,945
Other purchased services	16,500	16,500	982	6,196	10,304	38%	669	6,624
Supplies	41,750	41,750	684	4,229	37,521	10%	11,614	23,907
Capital outlay	-	-	-	-	-	0%	-	-
Other/Pension	200,000	200,000	-	-	200,000	0%	-	-
Totals	<u>2,153,950</u>	<u>2,153,950</u>	<u>138,382</u>	<u>471,601</u>	<u>1,682,349</u>	22%	<u>111,713</u>	<u>382,948</u>
Operations								
Salary	189,000	189,000	13,956	37,821	151,179	20%	14,290	67,846
Benefits	56,000	56,000	4,463	13,592	42,408	24%	4,739	15,309
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	-	-	-	-	-		-	-
Other purchased services	-	-	-	-	-		-	-
Supplies	-	-	-	-	-		-	-
Capital outlay	-	-	-	-	-		-	-
Other	-	-	-	-	-		-	-
Totals	<u>245,000</u>	<u>245,000</u>	<u>18,419</u>	<u>51,413</u>	<u>193,587</u>	21%	<u>19,029</u>	<u>83,155</u>
Total Administration	<u>2,398,950</u>	<u>2,398,950</u>	<u>156,801</u>	<u>523,014</u>	<u>1,875,936</u>	22%	<u>130,742</u>	<u>466,103</u>

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

	Original Budget	Amended Budget	Actual March	Actual YTD	Favorable (Unfavorable)	%	2025 March	2025 YTD
Fire Fighting								
Salary	4,728,000	4,728,000	389,712	1,138,276	3,589,724	24%	325,922	1,058,493
Salary - Single resource	703,000	703,000	28,303	91,416	611,584	13%	34,581	87,965
Benefits	1,460,000	1,460,000	121,149	356,417	1,103,583	24%	94,494	279,491
Purchased professional services	326,500	326,500	31,057	112,863	213,637	35%	211	6,500
Purchased property services	16,000	16,000	-	3,224	12,776	20%	-	342
Other purchased services	1,000	1,000	-	-	1,000	0%	-	-
Single resource purchased services	-	-	5,544	12,394	(12,394)	0%	-	320
Supplies	411,500	411,500	29,659	68,647	342,853	17%	26,415	59,884
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>7,646,000</u>	<u>7,646,000</u>	<u>605,424</u>	<u>1,783,237</u>	<u>5,862,763</u>	23%	<u>481,623</u>	<u>1,492,996</u>
Fire Prevention								
Salary	714,000	714,000	44,273	151,420	562,580	21%	42,325	127,569
Benefits	232,000	232,000	15,999	50,750	181,250	22%	13,307	40,131
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	4,000	4,000	-	493	3,507	12%	701	854
Supplies	16,400	16,400	310	1,870	14,530	11%	272	4,003
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>966,400</u>	<u>966,400</u>	<u>60,581</u>	<u>204,533</u>	<u>761,867</u>	21%	<u>56,605</u>	<u>172,557</u>
Fire Training								
Salary	681,000	681,000	42,960	137,076	543,924	20%	40,771	125,239
Benefits	190,000	190,000	13,654	42,027	147,973	22%	18,618	43,059
Purchased professional services	114,000	114,000	17,415	39,579	74,421	35%	989	11,694
Purchased property services	-	-	748	2,151	(2,151)	0%	-	-
Other purchased services	45,210	45,210	1,940	13,914	31,296	31%	282	8,120
Supplies	42,500	42,500	-	-	42,500	0%	3,347	5,092
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>1,072,710</u>	<u>1,072,710</u>	<u>76,717</u>	<u>234,747</u>	<u>837,963</u>	22%	<u>64,006</u>	<u>193,204</u>

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

	Original Budget	Amended Budget	Actual March	Actual YTD	Favorable (Unfavorable)	%	2025 March	2025 YTD
Fire Communications								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	15,000	15,000	210	2,803	12,197	19%	210	2,429
Other purchased services	191,200	191,200	-	47,663	143,537	25%	2,195	47,429
Supplies	31,500	31,500	32,498	82,918	(51,418)	263%	494	534
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	237,700	237,700	32,708	133,384	104,316	56%	2,899	50,392
Fire Repair Services								
Salary	338,000	338,000	26,026	78,077	259,923	23%	24,207	73,930
Benefits	108,000	108,000	8,724	26,125	81,875	24%	9,533	25,275
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	190,000	190,000	8,773	94,056	95,944	50%	3,182	26,668
Other purchased services	450	450	-	-	450	0%	-	27
Supplies	24,500	24,500	1,730	4,967	19,533	20%	1,439	4,408
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	660,950	660,950	45,253	203,225	457,725	31%	38,361	130,309
EMS								
Salary	3,828,000	3,828,000	275,685	871,675	2,956,325	23%	269,242	784,017
Benefits	1,063,000	1,063,000	83,005	254,099	808,901	24%	72,859	222,965
Purchased professional services	215,500	215,500	23,139	107,401	108,099	50%	19,500	96,916
Purchased property services	3,500	3,500	-	-	3,500	0%	-	-
Other purchased services	19,000	19,000	486	1,331	17,669	7%	1,291	4,406
Supplies	196,500	196,500	24,353	56,250	140,250	29%	14,173	46,172
Capital outlay	-	-	-	-	-	0%	-	-
CMS contractual agreements	4,375,410	4,375,410	337,288	932,740	3,442,670	21%	347,667	946,856
Bad debts	694,590	694,590	87,259	254,462	440,128	37%	100,492	288,229
Totals	10,395,500	10,395,500	831,215	2,477,956	7,917,544	24%	825,224	2,389,560

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

	Original Budget	Amended Budget	Actual March	Actual YTD	Favorable (Unfavorable)	%	2025 March	2025 YTD
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	333,000	333,000	18,467	119,309	213,691	36%	27,179	82,038
Other purchased services	-	-	-	-	-	0%	-	-
Supplies	60,000	60,000	3,575	12,828	47,172	21%	3,939	11,791
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>393,000</u>	<u>393,000</u>	<u>22,043</u>	<u>132,137</u>	<u>260,863</u>	34%	<u>31,118</u>	<u>93,828</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>1,830,741</u>	<u>5,692,233</u>	<u>18,378,977</u>	24%	<u>1,630,577</u>	<u>4,988,950</u>
Excess (Deficit) of Revenues Over Expenditures	<u>7,381,180</u>	<u>7,381,180</u>	<u>1,235,837</u>	<u>3,540,151</u>	<u>(3,841,029)</u>		<u>360,585</u>	<u>1,689,401</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	1,830,741	5,692,233	20,578,977		1,630,577	4,988,950
Net Income	<u>5,181,180</u>	<u>5,181,180</u>	<u>1,235,837</u>	<u>3,540,151</u>	<u>(6,041,029)</u>		<u>360,585</u>	<u>1,689,401</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 Three Months Ended March 31, 2026

	Orginal Budget	Amended Budget	Actual March	Actual YTD	Favorable (Unfavorable)	%	2025 March	2025 YTD
All Activities and All Functions								
Salary	11,776,000	11,776,000	868,520	2,648,578	9,127,422	22%	791,439	2,447,114
Benefits	3,273,000	3,273,000	260,957	783,654	2,489,346	24%	223,609	656,497
Purchased professional services	1,353,700	1,353,700	118,265	408,681	945,019	30%	44,129	218,261
Purchased property services	996,500	996,500	56,691	350,419	646,081	35%	56,410	208,423
Other purchased services	277,360	277,360	8,952	81,991	195,369	30%	5,137	67,779
Supplies	824,650	824,650	92,809	231,709	592,941	28%	61,693	155,791
Capital outlay	-	-	-	-	-	0%	-	-
Other/EMS Adjustments	<u>5,270,000</u>	<u>5,270,000</u>	<u>424,547</u>	<u>1,187,201</u>	<u>4,082,799</u>	23%	<u>448,159</u>	<u>1,235,085</u>
Totals	<u>23,771,210</u>	<u>23,771,210</u>	<u>1,830,741</u>	<u>5,692,233</u>	<u>18,078,977</u>	24%	<u>1,630,577</u>	<u>4,988,950</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>1,830,741</u></u>	<u><u>5,692,233</u></u>	<u><u>18,378,977</u></u>	24%	<u><u>1,630,577</u></u>	<u><u>4,988,950</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 March 31, 2026

	3/31/26
ASSETS	
Current Assets	
Checking/Savings	
ColoTrust	1,991,722
US Bank	542,296
Total Checking/Savings	2,534,018
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	 17,235,259
Capital Assets, net	28,460,197
 TOTAL ASSETS	 <u>45,695,456</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	-
Payable to General Fund	873,617
Total Current Liabilities	873,617
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	15,540,288
Equity	
Invested in Capital Assets	28,460,197
Committed for Capital Projects	1,694,971
Total Equity	30,155,168
 TOTAL LIABILITIES & EQUITY	 <u>45,695,456</u>

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

	Original Budget	Amended Budget	Actual March	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	68,013	(204,039)	25%
Lease Purchase Funding	-	-	-	-	-	0%
Impact fees	350,000	350,000	8,676	12,627	(337,373)	4%
Capital Grants	-	-	-	-	-	0%
Rent	180,000	180,000	27,453	58,273	(121,727)	32%
Sale of assets	-	-	-	-	-	0%
Interest	200,000	200,000	9,063	30,657	(169,343)	15%
Total Income	<u>3,202,052</u>	<u>3,202,052</u>	<u>67,863</u>	<u>169,570</u>	<u>(3,032,482)</u>	5%
Expense						
Capital equipment	2,296,617	2,296,617	128,320	1,189,365	(1,107,252)	52%
Station 2	-	-	-	(2,186)	(2,186)	
Station 4	-	-	14,396	18,283	18,283	
Station remodels	-	-	7,258	12,695	12,695	#DIV/0!
Purchase of 103 Sheppard Drive	-	-	-	-	-	
Lease purchase payment	1,100,000	1,100,000	-	-	(1,100,000)	0%
Total Expenses	<u>3,396,617</u>	<u>3,396,617</u>	<u>149,974</u>	<u>1,218,157</u>	<u>(2,178,460)</u>	36%
 Net Income	 <u>(194,565)</u>	 <u>(194,565)</u>	 <u>(82,111)</u>	 <u>(1,048,587)</u>	 <u>(854,022)</u>	 539%