



Durango Fire Protection District
May 2026 Financial Report
Comments

Balance Sheet
General

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

Analysis of Cash Position

	<u>5/31/2026</u>	<u>5/31/2025</u>
Cash	10,404,999	6,207,404
Current liabilities	(2,670,700)	(2,380,605)
Actual quick assets	<u>\$ 7,734,300</u>	<u>\$ 3,826,799</u>
 Cash committed for capital projects (Station 5)	 \$ 200,000	
Fund Balance - General Fund	<u>\$ 11,611,045</u>	
 Cash committed for other capital expenditures	 \$ 1,000,419	
Fund Balance - Capital Projects Fund	<u>\$ 1,000,419</u>	
 Fund Balance - Total	 <u>\$ 12,611,464</u>	

Return on Cash
Balances

COLOTRUST - Annual YTD yield 3.76%

Revenues

Ambulance

- Revenues through May are \$121,200 below budget and \$94,600 more than 2025.
- Average Daily Revenue through May is \$20,721, as compared to 2025 YE average of \$20,192.

Accounts Receivable

Ambulance

- Billed receivables equal 79 days of revenues, up 2 from April.
- Ambulance billing write-off % through May is 67%, as compared to 67% for 2025.

Expenditures

General

Salary costs

- At the end of May we are at 42% of payroll budget, 42% 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 May revenues exceed expenditures by \$ 5,024,224

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 May 31, 2026

	5/31/2026	4/30/2026	5/31/2025
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	200	200	200
Cash - Checking	1,039,670	305,598	592,621
Certificates of Deposit	498,120	498,100	500,928
ColoTrust	8,877,353	8,348,639	5,113,644
Total Cash	10,404,999	9,138,197	6,207,404
Other Current Assets			
A/R - Ambulance	1,642,438	1,555,322	1,666,431
Due from Capital Projects Fund	1,414,677	769,396	1,428,215
Due from Contracting Parties	269,000	209,000	169,255
Cash with County Treasurer	514,824	2,483,395	1,659,357
Other	63,017	43,956	34,066
Allowances	(415,385)	(388,352)	(571,713)
Prepays	388,174	810,682	312,349
Total Other Current Assets	3,876,745	5,483,399	4,697,959
Total Current Assets	14,281,744	14,621,595	10,905,362
Capital Assets, net	2,397,487	2,397,487	2,397,487
TOTAL ASSETS	16,679,231	17,019,082	13,302,849
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	377,207	180,685	229,065
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	2,293,493	2,156,413	2,151,539
Total Current Liabilities	2,670,700	2,337,098	2,380,605
Long-Term Liabilities			
Capital Lease Payable	-	-	-
Total Liabilities	2,670,700	2,337,098	2,380,605
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	10,659,906	5,971,759
Excess of Revenues over Expenditures, Net	5,024,224	1,424,591	2,352,999
Total Equity	14,008,532	14,681,984	10,922,245
TOTAL LIABILITIES & EQUITY	16,679,231	17,019,082	13,302,849

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

	Original Budget	Amended Budget	Actual May	Actual YTD	Favorable (Unfavorable)	Budget %	2025 May	2025 YTD
Local Government Funding								
Operations								
City of Durango	9,266,205	9,266,205	722,184	3,610,919	(5,655,286)	39%	469,095	2,345,473
DFPD Property Taxes	9,775,685	9,775,685	462,541	7,293,238	(2,482,447)	75%	281,746	4,516,486
DFPD SO Taxes	1,000,000	1,000,000	126,158	564,534	(435,466)	56%	75,813	430,148
DFPD Tribal Payment	15,000	15,000	-	-	(15,000)	0%	21,780	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	1,310,884	11,582,042	(8,549,848)	58%	848,434	7,392,906
Other Revenues								
Ambulance Income	7,800,000	7,800,000	691,490	3,128,808	(4,671,192)	40%	562,581	3,034,245
IFT Transport Income	900,000	900,000	71,967	341,036	(558,964)	38%	31,972	321,603
CMS Supplemental Payment	1,000,000	1,000,000	-	-	(1,000,000)	0%	-	-
Prevention Fees	220,000	220,000	86,282	271,268	51,268	123%	16,293	112,934
Special Events Fees	20,000	20,000	6,555	18,928	(1,073)	95%	-	11,435
Wildland Fires	800,000	800,000	37,042	85,136	(714,864)	11%	50,108	50,208
Grants	240,000	240,000	64,096	170,135	(69,865)	71%	4,641	120,033
Interest	200,000	200,000	28,750	102,752	(97,248)	51%	19,404	87,059
Miscellaneous Income	40,500	40,500	1,517	29,821	(10,679)	74%	73	7,886
Rental of real estate	100,000	100,000	-	-	(100,000)	0%	-	-
Total Other Revenues	11,320,500	11,320,500	987,700	4,147,884	(7,172,616)	37%	685,071	3,745,402
Total Revenues	31,452,390	31,452,390	2,298,584	15,729,925	(15,722,465)	50%	1,533,505	11,138,308

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

	Original Budget	Amended Budget	Actual May	Actual YTD	Favorable (Unfavorable)	%	2025 May	2025 YTD
Administration								
Office of the Chief								
Salary	595,000	595,000	71,408	261,831	333,169	44%	61,576	223,732
Benefits	164,000	164,000	17,222	71,183	92,817	43%	13,876	54,872
Purchased professional services	697,700	697,700	204,097	440,253	257,447	63%	19,996	195,727
Purchased property services	439,000	439,000	36,898	191,378	247,622	44%	75,682	197,809
Other purchased services	16,500	16,500	300	8,230	8,270	50%	31	10,009
Supplies	41,750	41,750	13	13,259	28,491	32%	13,658	47,448
Capital outlay	-	-	-	-	-	0%	-	-
Other/Pension	200,000	200,000	-	-	200,000	0%	-	-
Totals	<u>2,153,950</u>	<u>2,153,950</u>	<u>329,939</u>	<u>986,134</u>	<u>1,167,816</u>	46%	<u>184,820</u>	<u>729,596</u>
Operations								
Salary	189,000	189,000	22,112	74,690	114,310	40%	19,097	101,233
Benefits	56,000	56,000	5,701	23,873	32,127	43%	6,012	25,718
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	-	-	-	-	-		-	-
Other purchased services	-	-	-	-	-		-	-
Supplies	-	-	-	-	-		-	-
Capital outlay	-	-	-	-	-		-	-
Other	-	-	-	-	-		-	-
Totals	<u>245,000</u>	<u>245,000</u>	<u>27,813</u>	<u>98,562</u>	<u>146,438</u>	40%	<u>25,109</u>	<u>126,950</u>
Total Administration	<u>2,398,950</u>	<u>2,398,950</u>	<u>357,751</u>	<u>1,084,696</u>	<u>1,314,254</u>	45%	<u>209,929</u>	<u>856,547</u>

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

	Original Budget	Amended Budget	Actual May	Actual YTD	Favorable (Unfavorable)	%	2025 May	2025 YTD
Fire Fighting								
Salary	4,728,000	4,728,000	630,312	2,173,222	2,554,778	46%	517,429	1,894,867
Salary - Single resource	703,000	703,000	178,269	324,559	378,441	46%	128,128	265,418
Benefits	1,460,000	1,460,000	172,962	652,559	807,441	45%	130,459	495,514
Purchased professional services	326,500	326,500	94,530	318,173	8,327	97%	293	7,934
Purchased property services	16,000	16,000	-	6,759	9,241	42%	208	668
Other purchased services	1,000	1,000	-	-	1,000	0%	-	-
Single resource purchased services	-	-	70	18,114	(18,114)	0%	6,968	7,433
Supplies	411,500	411,500	33,291	144,477	267,023	35%	21,253	105,679
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>7,646,000</u>	<u>7,646,000</u>	<u>1,109,434</u>	<u>3,637,863</u>	<u>4,008,137</u>	48%	<u>804,737</u>	<u>2,777,513</u>
Fire Prevention								
Salary	714,000	714,000	71,872	267,080	446,920	37%	64,815	235,776
Benefits	232,000	232,000	20,218	86,808	145,192	37%	16,849	70,328
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	4,000	4,000	-	3,545	455	89%	290	1,359
Supplies	16,400	16,400	-	2,821	13,579	17%	1,311	5,566
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>966,400</u>	<u>966,400</u>	<u>92,090</u>	<u>360,254</u>	<u>606,146</u>	37%	<u>83,264</u>	<u>313,029</u>
Fire Training								
Salary	681,000	681,000	65,531	246,510	434,490	36%	63,857	229,269
Benefits	190,000	190,000	16,370	71,815	118,185	38%	17,566	72,519
Purchased professional services	114,000	114,000	2,162	48,686	65,314	43%	5,189	17,877
Purchased property services	-	-	124	2,275	(2,275)	0%	-	-
Other purchased services	45,210	45,210	1,651	30,755	14,455	68%	3,130	12,438
Supplies	42,500	42,500	2,642	23,740	18,760	56%	6,278	13,898
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>1,072,710</u>	<u>1,072,710</u>	<u>88,479</u>	<u>423,781</u>	<u>648,929</u>	40%	<u>96,020</u>	<u>346,001</u>

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

	Original Budget	Amended Budget	Actual May	Actual YTD	Favorable (Unfavorable)	%	2025 May	2025 YTD
Fire Communications								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	15,000	15,000	2,300	7,302	7,698	49%	1,680	8,922
Other purchased services	191,200	191,200	-	95,327	95,873	50%	-	92,663
Supplies	31,500	31,500	-	84,070	(52,570)	267%	757	15,789
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>237,700</u>	<u>237,700</u>	<u>2,300</u>	<u>186,699</u>	<u>51,001</u>	79%	<u>2,437</u>	<u>117,374</u>
Fire Repair Services								
Salary	338,000	338,000	39,063	143,165	194,835	42%	34,125	127,577
Benefits	108,000	108,000	10,924	45,726	62,274	42%	9,228	41,194
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	190,000	190,000	13,686	120,157	69,843	63%	7,485	41,555
Other purchased services	450	450	-	30	420	7%	-	63
Supplies	24,500	24,500	831	11,038	13,462	45%	1,865	7,357
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>660,950</u>	<u>660,950</u>	<u>64,504</u>	<u>320,115</u>	<u>340,835</u>	48%	<u>52,703</u>	<u>217,747</u>
EMS								
Salary	3,828,000	3,828,000	382,770	1,521,561	2,306,439	40%	375,151	1,403,657
Benefits	1,063,000	1,063,000	94,305	428,135	634,865	40%	84,544	380,837
Purchased professional services	215,500	215,500	18,390	139,022	76,478	65%	16,542	130,040
Purchased property services	3,500	3,500	-	-	3,500	0%	-	-
Other purchased services	19,000	19,000	188	2,492	16,508	13%	736	6,484
Supplies	196,500	196,500	310,321	415,249	(218,749)	211%	13,880	78,496
Capital outlay	-	-	-	-	-	0%	-	-
CMS contractual agreements	4,375,410	4,375,410	347,613	1,580,599	2,794,811	36%	284,674	1,544,124
Bad debts	<u>694,590</u>	<u>694,590</u>	<u>89,459</u>	<u>423,284</u>	<u>271,306</u>	61%	<u>87,066</u>	<u>468,312</u>
Totals	<u>10,395,500</u>	<u>10,395,500</u>	<u>1,243,047</u>	<u>4,510,341</u>	<u>5,885,159</u>	43%	<u>862,594</u>	<u>4,011,950</u>

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

	Original Budget	Amended Budget	Actual May	Actual YTD	Favorable (Unfavorable)	%	2025 May	2025 YTD
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	333,000	333,000	12,550	157,278	175,722	47%	20,962	126,323
Other purchased services	-	-	-	-	-	0%	-	-
Supplies	60,000	60,000	1,881	24,674	35,326	41%	3,082	18,826
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>393,000</u>	<u>393,000</u>	<u>14,431</u>	<u>181,952</u>	<u>211,048</u>	46%	<u>24,044</u>	<u>145,149</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>2,972,037</u>	<u>10,705,701</u>	<u>13,365,509</u>	44%	<u>2,135,729</u>	<u>8,785,309</u>
Excess (Deficit) of Revenues Over Expenditures	<u>7,381,180</u>	<u>7,381,180</u>	<u>(673,453)</u>	<u>5,024,224</u>	<u>(2,356,956)</u>		<u>(602,224)</u>	<u>2,352,999</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	2,972,037	10,705,701	15,565,509		2,135,729	8,785,309
Net Income	<u>5,181,180</u>	<u>5,181,180</u>	<u>(673,453)</u>	<u>5,024,224</u>	<u>(4,556,956)</u>		<u>(602,224)</u>	<u>2,352,999</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 Five Months Ended May 31, 2026

	Orginal Budget	Amended Budget	Actual May	Actual YTD	Favorable (Unfavorable)	%	2025 May	2025 YTD
All Activities and All Functions								
Salary	11,776,000	11,776,000	1,461,336	5,012,618	6,763,382	43%	1,264,177	4,481,529
Benefits	3,273,000	3,273,000	337,702	1,380,098	1,892,902	42%	278,534	1,140,982
Purchased professional services	1,353,700	1,353,700	319,179	946,134	407,566	70%	42,020	351,578
Purchased property services	996,500	996,500	65,558	485,148	511,352	49%	106,017	375,277
Other purchased services	277,360	277,360	2,209	158,492	118,868	57%	11,156	130,448
Supplies	824,650	824,650	348,979	719,327	105,323	87%	62,084	293,058
Capital outlay	-	-	-	-	-	0%	-	-
Other/EMS Adjustments	<u>5,270,000</u>	<u>5,270,000</u>	<u>437,073</u>	<u>2,003,883</u>	<u>3,266,117</u>	38%	<u>371,740</u>	<u>2,012,436</u>
Totals	<u>23,771,210</u>	<u>23,771,210</u>	<u>2,972,037</u>	<u>10,705,701</u>	<u>13,065,509</u>	45%	<u>2,135,729</u>	<u>8,785,309</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>2,972,037</u></u>	<u><u>10,705,701</u></u>	<u><u>13,365,509</u></u>	44%	<u><u>2,135,729</u></u>	<u><u>8,785,309</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 May 31, 2026

	5/31/26
ASSETS	
Current Assets	
Checking/Savings	
ColoTrust	2,004,252
US Bank	545,660
Total Checking/Savings	2,549,912
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	 16,422,292
Capital Assets, net	34,359,050
 TOTAL ASSETS	 <u>50,781,342</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	-
Payable to General Fund	1,414,677
Total Current Liabilities	1,414,677
Long-Term Liabilities	
Capital Lease Payable	11,634,949
Deferred inflow for leases	2,372,247
Total Long-term Liabilities	14,007,196
Total Liabilities	15,421,873
Equity	
Invested in Capital Assets	34,359,050
Committed for Capital Projects	1,000,419
Total Equity	35,359,469
 TOTAL LIABILITIES & EQUITY	 <u>50,781,342</u>

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

	Original Budget	Amended Budget	Actual May	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	113,355	(158,697)	42%
Lease Purchase Funding	-	-	-	-	-	0%
Impact fees	350,000	350,000	22,846	63,411	(286,589)	18%
Capital Grants	-	-	-	-	-	0%
Rent	180,000	180,000	25,887	116,620	(63,380)	65%
Sale of assets	-	-	-	-	-	0%
Interest	200,000	200,000	8,042	46,552	(153,448)	23%
Total Income	<u>3,202,052</u>	<u>3,202,052</u>	<u>79,446</u>	<u>339,938</u>	<u>(2,862,114)</u>	11%
Expense						
Capital equipment	2,296,617	2,296,617	668,670	1,871,374	(425,243)	81%
Station 2	-	-	-	(2,186)	(2,186)	
Station 4	-	-	48,015	79,790	79,790	
Station remodels	-	-	-	13,363	13,363	
Purchase of 103 Sheppard Drive	-	-	-	-	-	
Lease purchase payment	1,100,000	1,100,000	-	3,000	(1,097,000)	0%
Total Expenses	<u>3,396,617</u>	<u>3,396,617</u>	<u>716,685</u>	<u>1,965,341</u>	<u>(1,431,276)</u>	58%
 Net Income	 <u>(194,565)</u>	 <u>(194,565)</u>	 <u>(637,239)</u>	 <u>(1,625,403)</u>	 <u>(1,430,838)</u>	 835%