



Durango Fire Protection District

Administrative Offices - P: 970-382-6000 F: 970-382-6018
142 Sheppard Drive, Durango, Colorado 81303
durangofire.org

Regular Meeting Notice and Agenda
Durango Fire Protection District Board of Directors
Tuesday, June 25, 2024, 8:00 a.m.
142 Sheppard Drive

1. CALL TO ORDER – DFPD Board of Directors Roll Call
2. REVIEW OF AGENDA
 - a. Agenda: additions, deletions, and revisions to the agenda
3. REVIEW OF MINUTES
 - a. May 28, 2024 Regular Meeting Minutes
 - b. June 4, 2024 Special Meeting Minutes
4. ANNOUNCEMENTS/PRESENTATIONS
5. PUBLIC COMMENT (Open & Close)
 - a. Open comment (the public may make public comment subject to a 3-minute time limit per person)
6. REPORTS
 - a. Oral Report – Legal Counsel, Bud Smith
 - b. Oral Report – Fire Chief, Randy Black
 - c. Written Report – Finance Director, Eric Baker
 - d. Written Report – Fire Marshal, Stephen Rinaldi
7. NEW BUSINESS
 - a. Presentation of 2023 Annual Comprehensive Financial Report
8. ADJOURNMENT



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Minutes of the DFPD Regular Board Meeting Tuesday, May 28, 2024, 8:00 a.m. 142 Sheppard Dr

President Karen Barger called to order the meeting of the Durango Fire Protection District Board of Directors at 8:01 a.m. Board members present for the Call to Order were Rob Farino, Tina McCallum, Samantha Gallagher, Lyle McKnight and John Dezendorf. Staff members included Fire Chief Randy Black, Deputy Chief Michael Krupa, Deputy Chief Jeff Harris, Finance Director Eric Baker, Fire Marshal Stephen Rinaldi, Human Resources Director Megan Kunch, and Administrative Assistant Katie Pounds. Legal Counsel Bud Smith was also in attendance. Steve List's absence was excused.

AGENDA: Additions, Deletions, Revisions: none

APPROVAL OF MINUTES:

a. April 23, 2024 Regular Meeting Minutes

A motion was made by Samantha Gallagher to approve the April 23, 2024 Regular Meeting minutes, seconded by John Dezendorf. Motion carried unanimously.

ANNOUNCEMENTS/PRESENTATIONS: none

PUBLIC COMMENT: No public comment.

REPORTS:

Chief Report: Fire Chief Randy Black reported on the following:

- **Strategic Plan:** The week of working with CPSE (Center for Public Safety Excellence) to create a strategic plan for DFPD was at the beginning of May. The community lunch was well attended with 37 people and then a small group of DFPD's membership met for the following three days. The rough draft has been presented and will be worked on.
- **Station 2:** Micropiles were finished on Saturday. The crew is projected to move into the new building in July of 2025, with a project completion in October of 2025. Chief Black and Deputy Chief Jeff Harris are attending the weekly OAC meetings.
- **New Truck:** The new Engine 15 went into service on May 20. Engineer Drew Duvall and Fleet and Facilities Director Howard Smith were the two in charge of getting Engine 15 up and running, ready to be put in service.
- **Wildfire Seasonal Crew:** There are 21 people on the seasonal crew this year. There is a crew on severity, one in Arizona, one in Dolores and one working with U.S. Forest Service.
- **Backfill:** DFPD has received the backfill from the County. The City has requested an invoice from DFPD in order to release their portion of the backfill.
- **9-R:** There is no update on negotiations with them. Chief Black and President Karen Barger have a meeting with the lawyers on May 29.
- **104 Sheppard:** There have been a few showings of the building. DFPD will hopefully be under contract soon.

Written Finance Report: *A motion was made by Tina McCallum to approve the April 2024 Financial Report, seconded by Samantha Gallagher. Motion was carried unanimously.*

NEW BUSINESS

Powerhouse Easement: Chief Black reported that both DFPD and the City have been served a Notice of Claim from The Powerhouse and the La Plata County Historical Society concerning the easement that is adjacent to The Powerhouse property. The Powerhouse is wanting to expand where the easement is currently located. The easement has been put on the plat of the property that DFPD purchased. The Powerhouse is stating the easement should not have been put on the plat and it imposes on their proposed expansion plan.

Consideration and Possible Action on Resolution 2024-6: INTENT TO ADOPT IMPACT FEE SCHEDULE: *A motion was made by Samantha Gallagher to approve Resolution 2024-6: INTENT TO ADOPT IMPACT FEE SCHEDULE, seconded by Tina McCallum. Motion carried unanimously.*

President Karen Barger adjourned the meeting at 8:39 a.m.

Karen Barger, President

Date

Attest:

Katie Pounds, Administrative Assistant



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Minutes of the DFPD Special Board Meeting Tuesday, June 4, 2024, 2:00 p.m. Via Zoom

President Karen Barger called to order the Special Meeting of the Durango Fire Protection District Board of Directors at 2:02 p.m. Board members present for the Call to Order were Rob Farino, Tina McCallum, Samantha Gallagher, Steve List and John Dezendorf. Staff members included Fire Chief Randy Black and Administrative Assistant Katie Pounds. Legal Counsels Bud Smith and Allison Ulmer were also in attendance.

REVIEW OF AGENDA: Additions, Deletions, Revisions: none

PUBLIC COMMENT: No public comment.

EXECUTIVE SESSION: Legal Counsel Bud Smith recommended to enter into Executive Session pursuant to Section 24-6-402(4)(a), (4)(b), and (4)(e), C.R.S. concerning the sale of real property located at 104 Sheppard Drive; for a conference with the District's attorney to receive legal advice on specific legal questions related to the sale of such property and the 2021 Agreements with Durango School District 9-R; and to determine positions relative to matters that may be subject to negotiation, developing strategy for negotiations, and instructing negotiators related to the sale of such property and such 2021 Agreements. *A motion was made by Steve List to enter into Executive Session pursuant to Section 24-6-402(4)(a), (4)(b), and (4)(e), C.R.S. concerning the sale of real property located at 104 Sheppard Drive; for a conference with the District's attorney to receive legal advice on specific legal questions related to the sale of such property and the 2021 Agreements with Durango School District 9-R; and to determine positions relative to matters that may be subject to negotiation, developing strategy for negotiations, and instructing negotiators related to the sale of such property and such 2021 Agreements, seconded by Tina McCallum. Motion carried unanimously.* Board members, Fire Chief Randy Black, Legal Counsels Bud Smith and Allison Ulmer, and Administrative Assistant Katie Pounds entered into Executive Session at 2:07 p.m.

The Board members and attendees entered back into the open meeting at 2:33 p.m.

Consideration and Possible Action on Resolution 2024-7: Authorizing the Sale of 104 Sheppard to 9-R:

There was discussion on accepting Durango School District 9-R's offer on 104 Sheppard Dr. given the potential of resolving an outstanding item between DFPD and 9-R. Legal Counsel Bud Smith proposed the following change to Resolution 2024-7: In the fourth paragraph, the resolution should state "the District has prepared" instead of "the District has submitted" as the District has yet to submit a counterproposal. This will push 9-R's deadline to respond by June 11 at 5:00 p.m. *A motion was made by Samantha Gallagher to approve Resolution 2024-7: Authorizing the Sale of 104 Sheppard to 9-R, as amended by Legal Counsel Bud Smith, seconded by Tina McCallum. Motion carried unanimously.*

President Karen Barger adjourned the meeting at 2:38 p.m.

Karen Barger, President

Date

Attest:

Katie Pounds, Administrative Assistant



Durango Fire Protection District
May 2024 Financial Report
Comments

Balance Sheet
 General

- Comparative balance sheet is shown for May 31, 2024; April 30, 2024 to May 31, 2023

Analysis of Cash Position

	<u>5/31/2024</u>	<u>5/31/2023</u>
Cash	7,542,323	6,436,127
Current liabilities	(1,443,192)	(1,253,389)
Actual quick assets	<u>\$ 6,099,132</u>	<u>\$ 5,182,738</u>
Cash committed for capital projects (Station 5)	<u>\$ 200,000</u>	
Fund Balance - General Fund	<u>\$ 7,859,087</u>	
Cash committed for capital projects (Station 2)	\$ -	
Cash committed for other capital expenditures	<u>\$ 285,989</u>	
Fund Balance - Capital Projects Fund	<u>\$ 285,989</u>	
Fund Balance - Total	<u>\$ 8,145,076</u>	

Return on Cash
 Balances

COLOTRUST - Annual YTD yield 5.41%

Revenues

Ambulance

- Revenues through May are \$981,800 above budget and \$1,079,300 more than 2023.
 - Average Daily Revenue through May is \$20,247, as compared to 2023 YE average of \$14,319.

Accounts Receivable

Ambulance

- Billed receivables equal 63 days of revenues, up 5 days from April.
 - Ambulance billing write-off % through May is 61%, as compared to 63% for 2023.

Expenditures

General

Salary costs

- At the end of May we are at 42% of payroll budget, 42% of 2024 pay periods have been expended.

Equipment

- The value of land, buildings, and equipment is reflected at depreciated value on 12/31/2023.

Excess of Revenues Over Expenditures

- At the end of May revenues exceed expenditures by \$ 3,422,218

Notes

- Contractuals and write offs are estimated at 60%.
 - Wittman collection fees are at 7% of amount collected.

Durango Fire Protection District
General Fund
Balance Sheet
At May 31, 2024

	5/31/2024	4/30/2024	5/31/2023
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	250	250	250
Cash - Checking	631,520	438,007	586,716
Certificates of Deposit	994,711	994,711	988,521
ColoTrust	5,915,842	4,591,137	4,860,641
Total Cash	<u>7,542,323</u>	<u>6,024,105</u>	<u>6,436,127</u>
Other Current Assets			
A/R - Ambulance	1,281,791	1,196,261	991,332
Due from Capital Projects Fund	(4,042)	67,951	(305,968)
Due from Contracting Parties	79,000	156,117	184,380
Cash with County Treasurer	842,369	1,761,103	953,501
Other	37,932	14,529	28,953
Allowances	(229,063)	(186,460)	(235,201)
Prepays	274,959	298,092	262,963
Total Other Current Assets	<u>2,282,946</u>	<u>3,307,592</u>	<u>1,879,961</u>
Total Current Assets	<u>9,825,269</u>	<u>9,331,697</u>	<u>8,316,089</u>
Capital Assets, net	3,552,115	3,552,115	4,529,278
TOTAL ASSETS	<u>13,377,384</u>	<u>12,883,812</u>	<u>12,845,367</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	243,143	176,135	307,867
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	<u>1,200,049</u>	<u>1,114,186</u>	<u>945,522</u>
Total Current Liabilities	<u>1,443,192</u>	<u>1,290,321</u>	<u>1,253,389</u>
Long-Term Liabilities			
Capital Lease Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>1,443,192</u>	<u>1,290,321</u>	<u>1,253,389</u>
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	4,236,869	5,893,795	4,356,269
Excess of Revenues over Expenditures, Net	3,422,218	1,424,591	2,506,430
Total Equity	<u>11,934,192</u>	<u>11,593,491</u>	<u>11,591,977</u>
TOTAL LIABILITIES & EQUITY	<u>13,377,384</u>	<u>12,883,812</u>	<u>12,845,367</u>

**Durango Fire Protection District
General Fund
Statement of Revenues Budget and Actual
For the Five Months Ended May 31, 2024**

	Original Budget	Amended Budget	Actual May	Actual YTD	Favorable (Unfavorable)	Budget %	2023 May	2023 YTD
Local Government Funding								
Operations								
City of Durango	5,735,059	5,735,059	463,331	2,316,653	(3,418,407)	40%	409,195	2,045,977
DFPD Property Taxes	6,383,353	6,383,353	1,089,415	5,241,692	(1,141,661)	82%	941,567	4,181,271
DFPD SO Taxes	1,000,000	1,000,000	87,886	419,764	(580,236)	42%	77,557	385,210
DFPD Tribal Payment	15,000	15,000	-	-	(15,000)	0%	-	-
DFPD Other Property Taxes	75,000	75,000	-	72,827	(2,173)	97%	-	70,287
Total Local Government Operations Funding	<u>13,208,412</u>	<u>13,208,412</u>	<u>1,640,632</u>	<u>8,050,935</u>	<u>(5,157,477)</u>	61%	<u>1,428,319</u>	<u>6,682,745</u>
Other Revenues								
Ambulance Income	5,030,000	5,030,000	585,450	3,077,564	(1,952,436)	61%	407,069	1,998,288
IFT Transport Income	800,000	800,000	72,809	379,969	(420,031)	47%	72,694	348,259
CMS Supplemental Payment	900,000	900,000	-	-	(900,000)	0%	-	-
Prevention Fees	110,000	110,000	28,663	129,560	19,560	118%	19,068	50,701
Special Events Fees	20,000	20,000	-	3,525	(16,475)	18%	4,060	10,060
Wildland Fires	740,000	740,000	188	24,272	(715,728)	3%	29,616	33,614
Grants	256,000	256,000	7,052	135,173	(120,827)	53%	-	5,582
Interest	240,000	240,000	30,774	105,084	(134,916)	44%	18,109	67,127
Miscellaneous Income	60,500	60,500	7,064	33,552	(26,948)	55%	105	72,852
Williams Field Contract	-	-	-	-	-	0%	-	-
Total Other Revenues	<u>8,156,500</u>	<u>8,156,500</u>	<u>731,999</u>	<u>3,888,700</u>	<u>(4,267,800)</u>	48%	<u>550,721</u>	<u>2,586,484</u>
Total Revenues	<u>21,364,912</u>	<u>21,364,912</u>	<u>2,372,630</u>	<u>11,939,635</u>	<u>(9,425,277)</u>	56%	<u>1,979,040</u>	<u>9,269,229</u>

**Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the Five Months Ended May 31, 2024**

	Original Budget	Amended Budget	Actual May	Actual YTD	Favorable (Unfavorable)	%	2023 May	2023 YTD
Administration								
Office of the Chief								
Salary	479,000	479,000	(233,033)	137,695	341,305	29%	36,592	182,958
Salary - leave and severance payouts	283,000	283,000	268,398	268,398	14,602	95%		
Benefits	128,000	128,000	9,770	47,739	80,261	37%	9,821	48,901
Purchased professional services	635,840	635,840	74,994	287,493	348,347	45%	54,124	210,279
Purchased property services	358,000	358,000	64,631	187,425	170,575	52%	54,981	170,091
Other purchased services	16,500	16,500	290	7,980	8,520	48%	220	6,540
Supplies	43,350	43,350	2,193	47,767	(4,417)	110%	14,751	41,069
Capital outlay	-	-	-	-	-	0%	-	-
Other/Pension	100,000	100,000	-	-	100,000	0%	-	-
Totals	<u>2,043,690</u>	<u>2,043,690</u>	<u>187,244</u>	<u>984,497</u>	<u>1,059,193</u>	48%	<u>170,488</u>	<u>659,838</u>
Operations								
Salary	200,000	200,000	43,480	132,082	67,918	66%	16,061	80,141
Benefits	54,000	54,000	6,368	23,413	30,587	43%	3,568	17,785
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	-	-	-	-	-		-	-
Other purchased services	-	-	-	-	-		-	-
Supplies	-	-	-	-	-		-	-
Capital outlay	-	-	-	-	-		-	-
Other	-	-	-	-	-		-	-
Totals	<u>254,000</u>	<u>254,000</u>	<u>49,848</u>	<u>155,495</u>	<u>98,505</u>	61%	<u>19,629</u>	<u>97,926</u>
Total Administration	<u>2,297,690</u>	<u>2,297,690</u>	<u>237,092</u>	<u>1,139,992</u>	<u>1,157,698</u>	50%	<u>190,117</u>	<u>757,764</u>

**Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the Five Months Ended May 31, 2024**

	Original Budget	Amended Budget	Actual May	Actual YTD	Favorable (Unfavorable)	%	2023 May	2023 YTD
Fire Fighting								
Salary	3,959,000	3,959,000	492,465	1,850,609	2,108,391	47%	283,532	1,442,885
Salary - Single resource	634,000	634,000	112,892	193,128	440,872	30%	51,990	133,522
Benefits	1,171,000	1,171,000	112,093	465,634	705,366	40%	85,165	411,940
Purchased professional services	279,000	279,000	126	12,549	266,451	4%	11,231	20,240
Purchased property services	16,000	16,000	-	2,455	13,545	15%	861	5,400
Other purchased services	500	500	-	468	32	94%	-	468
Single resource purchased services	70,000	70,000	2,077	2,534	67,466	4%	598	598
Supplies	403,000	403,000	18,147	118,476	284,524	29%	35,101	214,785
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	6,532,500	6,532,500	737,800	2,645,853	3,886,647	41%	468,477	2,229,837
Fire Prevention								
Salary	577,000	577,000	69,218	268,955	308,045	47%	41,554	196,213
Benefits	173,000	173,000	15,638	67,829	105,171	39%	12,614	60,799
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	3,500	3,500	-	1,228	2,272	35%	-	1,967
Supplies	15,100	15,100	883	4,412	10,688	29%	2,125	3,900
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	768,600	768,600	85,739	342,424	426,176	45%	56,293	262,879
Fire Training								
Salary	531,000	531,000	73,031	173,984	357,016	33%	27,340	129,072
Benefits	135,000	135,000	13,635	46,530	88,470	34%	7,376	35,813
Purchased professional services	103,000	103,000	34,093	50,277	52,723	49%	19,548	35,871
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	45,600	45,600	2,514	14,196	31,404	31%	2,484	23,519
Supplies	41,500	41,500	1,092	11,825	29,675	28%	3,389	8,683
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	856,100	856,100	124,364	296,812	559,288	35%	60,138	232,960

**Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the Five Months Ended May 31, 2024**

	Original Budget	Amended Budget	Actual May	Actual YTD	Favorable (Unfavorable)	%	2023 May	2023 YTD
Fire Communications								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	16,000	16,000	305	4,743	11,257	30%	740	7,046
Other purchased services	164,502	164,502	-	62,988	101,514	38%	-	24,345
Supplies	31,500	31,500	-	6,124	25,376	19%	1,842	2,065
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>212,002</u>	<u>212,002</u>	<u>305</u>	<u>73,855</u>	<u>138,147</u>	35%	<u>2,581</u>	<u>33,455</u>
Fire Repair Services								
Salary	307,000	307,000	35,775	131,175	175,825	43%	21,286	118,360
Benefits	94,000	94,000	8,482	37,024	56,976	39%	6,828	31,290
Purchased professional services	-	-	-	-	-	0%	-	9,855
Purchased property services	190,000	190,000	6,109	63,598	126,402	33%	13,488	55,967
Other purchased services	700	700	-	36	664	5%	32	240
Supplies	27,000	27,000	1,245	6,725	20,275	25%	3,080	9,537
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>618,700</u>	<u>618,700</u>	<u>51,611</u>	<u>238,558</u>	<u>380,142</u>	39%	<u>44,715</u>	<u>225,249</u>
EMS								
Salary	3,521,000	3,521,000	329,406	1,284,133	2,236,867	36%	214,077	1,126,229
Benefits	911,000	911,000	68,521	332,251	578,749	36%	62,361	320,553
Purchased professional services	245,000	245,000	15,825	114,739	130,261	47%	17,343	112,791
Purchased property services	3,000	3,000	-	1,000	2,000	33%	-	802
Other purchased services	23,000	23,000	622	7,329	15,671	32%	1,978	9,045
Supplies	202,000	202,000	12,799	70,215	131,785	35%	23,794	71,236
Capital outlay	-	-	-	-	-	0%	-	-
CMS contractual agreements	2,441,200	2,441,200	285,840	1,502,590	938,610	62%	198,748	975,644
Bad debts	<u>520,320</u>	<u>520,320</u>	<u>60,924</u>	<u>320,264</u>	<u>200,056</u>	62%	<u>54,525</u>	<u>268,771</u>
Totals	<u>7,866,520</u>	<u>7,866,520</u>	<u>773,937</u>	<u>3,632,522</u>	<u>4,233,998</u>	46%	<u>572,825</u>	<u>2,885,071</u>

**Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the Five Months Ended May 31, 2024**

	Original Budget	Amended Budget	Actual May	Actual YTD	Favorable (Unfavorable)	%	2023 May	2023 YTD
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	300,000	300,000	19,098	128,880	171,120	43%	36,810	110,853
Other purchased services	-	-	-	-	-	0%	-	-
Supplies	56,000	56,000	1,983	18,520	37,480	33%	1,923	24,731
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>356,000</u>	<u>356,000</u>	<u>21,082</u>	<u>147,400</u>	<u>208,600</u>	41%	<u>38,733</u>	<u>135,585</u>
Contingency	<u>200,000</u>	<u>200,000</u>	-	-	200,000		-	-
Total Operating Expenditures	<u>19,708,112</u>	<u>19,708,112</u>	<u>2,031,929</u>	<u>8,517,417</u>	<u>11,190,695</u>	43%	<u>1,433,879</u>	<u>6,762,799</u>
Excess (Deficit) of Revenues Over Expenditures	<u>1,656,800</u>	<u>1,656,800</u>	<u>340,702</u>	<u>3,422,218</u>	<u>1,765,418</u>		<u>545,161</u>	<u>2,506,430</u>
Transfer to Capital Projects Fund	<u>1,200,000</u>	<u>1,200,000</u>	-	-	1,200,000	0%	-	-
Total Expenditures	20,908,112	20,908,112	2,031,929	8,517,417	12,390,695		1,433,879	6,762,799
Net Income	<u>456,800</u>	<u>456,800</u>	<u>340,702</u>	<u>3,422,218</u>	<u>565,418</u>		<u>545,161</u>	<u>2,506,430</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, 2024**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual May</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2023 May</u>	<u>2023 YTD</u>
All Activities and All Functions								
Salary	10,491,000	10,491,000	1,191,632	4,440,160	6,050,840	42%	692,432	3,409,379
Benefits	2,666,000	2,666,000	234,508	1,020,421	1,645,579	38%	187,733	927,081
Purchased professional services	1,262,840	1,262,840	125,037	465,058	797,782	37%	102,245	389,036
Purchased property services	883,000	883,000	90,143	388,102	494,898	44%	106,881	350,159
Other purchased services	324,302	324,302	5,503	96,759	227,543	30%	5,312	66,722
Supplies	819,450	819,450	38,341	284,064	535,386	35%	86,004	376,008
Capital outlay	-	-	-	-	-	0%	-	-
Other/EMS Adjustments	<u>3,061,520</u>	<u>3,061,520</u>	<u>346,764</u>	<u>1,822,854</u>	<u>1,238,666</u>	60%	<u>253,273</u>	<u>1,244,415</u>
Totals	<u>19,508,112</u>	<u>19,508,112</u>	<u>2,031,929</u>	<u>8,517,417</u>	<u>10,990,695</u>	44%	<u>1,433,879</u>	<u>6,762,799</u>
Contingency	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>200,000</u>	0%	<u>-</u>	<u>-</u>
Total Expenditures	<u>19,708,112</u>	<u>19,708,112</u>	<u>2,031,929</u>	<u>8,517,417</u>	<u>11,190,695</u>	43%	<u>1,433,879</u>	<u>6,762,799</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, 2024

	5/31/24
ASSETS	
Current Assets	
Checking/Savings	
ColoTrust	641,781
US Bank	<u>12,123,232</u>
Total Checking/Savings	12,765,013
Other Current Assets	
Lease receivable	2,547,782
Due from General Fund	<u>4,042</u>
Total Other Current Assets	2,551,824
 Total Current Assets	 <u>15,316,837</u>
Capital Assets, net	<u>20,081,103</u>
 TOTAL ASSETS	 <u>35,397,940</u>
 LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Payable to General Fund	<u>-</u>
Total Current Liabilities	-
Long-Term Liabilities	
Capital Lease Payable	12,500,000
Deferred inflow for leases	<u>2,530,848</u>
Total Long-term Liabilities	15,030,848
Total Liabilities	15,030,848
Equity	
Invested in Capital Assets	20,081,103
Committed for Capital Projects	<u>285,989</u>
Total Equity	20,367,092
 TOTAL LIABILITIES & EQUITY	 <u>35,397,940</u>

Durango Fire Protection District
Capital Projects Fund
Statement of Revenues Budget and Actual
For the Five Months Ended May 31, 2024

	Original Budget	Amended Budget	Actual May	Actual YTD	Favorable (Unfavorable)	Budget %
Income/Expenses						
Income						
Transfer from General Fund	1,200,000	1,200,000	-	-	(1,200,000)	0%
Capital Contribution from City of Durango	272,052	272,052	22,671	113,355	(158,697)	42%
Lease Purchase Funding	12,000,000	12,000,000	-	-	(12,000,000)	0%
Impact fees	200,000	200,000	30,153	376,704	176,704	188%
Capital Grants	-	-	-	114,037	114,037	0%
Rent	250,000	250,000	25,926	103,066	(146,934)	41%
Sale of assets	-	-	-	-	-	0%
Sale 104 Sheppard Drive	1,200,000	1,200,000	-	-	-	-
Interest	<u>5,000</u>	<u>5,000</u>	<u>2,930</u>	<u>14,415</u>	<u>9,415</u>	288%
Total Income	<u>15,127,052</u>	<u>15,127,052</u>	<u>81,680</u>	<u>721,577</u>	<u>(14,405,475)</u>	5%
Expense						
Capital equipment	2,550,000	2,550,000	-	528,619	(2,021,381)	21%
Station 2	12,000,000	12,000,000	336,809	858,397	(11,141,603)	7%
Purchase of 103 Sheppard Drive	<u>320,000</u>	<u>320,000</u>	<u>6,757</u>	<u>137,819</u>	<u>(182,181)</u>	0%
Total Expenses	<u>14,870,000</u>	<u>14,870,000</u>	<u>343,566</u>	<u>1,524,835</u>	<u>(13,345,165)</u>	10%
 Net Income	 <u>257,052</u>	 <u>257,052</u>	 <u>(261,886)</u>	 <u>(803,258)</u>	 <u>(1,060,310)</u>	 -312%