



**Durango Fire Protection District  
 October 2025 Financial Report  
 Comments**

**Balance Sheet  
 General**

- Comparative balance sheet is shown for October 31, 2025; September 30, 2025 to October 31, 2024

**Analysis of Cash Position**

	<u>10/31/2025</u>	<u>10/31/2024</u>
Cash	7,226,458	7,042,049
Current liabilities	(2,508,713)	(1,303,985)
Actual quick assets	<u>\$ 4,717,745</u>	<u>\$ 5,738,064</u>
Cash committed for capital projects (Station 5)	<u>\$ 200,000</u>	
Fund Balance - General Fund	<u>\$ 6,324,786</u>	
Cash committed for capital projects (Station 2)	\$ -	
Cash committed for other capital expenditures	<u>\$ 4,048,221</u>	
Fund Balance - Capital Projects Fund	<u>\$ 4,048,221</u>	
Fund Balance - Total	<u>\$ 10,373,007</u>	

**Return on Cash  
 Balances**

COLOTRUST - Annual YTD yield 4.16%

**Revenues**

**Ambulance**

- Revenues through October are \$128,300 below budget and \$211,200 less than 2024.  
 - Average Daily Revenue through October is \$20,274, as compared to 2024 YE average of \$20,410.

**Accounts Receivable**

**Ambulance**

- Billed receivables equal 75 days of revenues, down 9 days from September.  
 - Ambulance billing write-off % through October is 67%, as compared to 64% for 2024.

**Expenditures**

**General**

**Salary costs**

- At the end of October we are at 88% of payroll budget, 85% of 2025 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 October revenues exceed expenditures by \$ 2,084,912

**Notes**

- Contractuals and write offs are estimated at 63%.  
 - Wittman collection fees are at 7% of amount collected.

**Durango Fire Protection District**  
**General Fund**  
**Balance Sheet**  
**At October 31, 2025**

	10/31/2025	9/30/2025	10/31/2024
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	200	200	250
Cash - Checking	799,593	353,873	327,359
Certificates of Deposit	499,300	496,590	1,001,049
ColoTrust	5,932,766	5,112,002	5,713,391
Total Cash	<u>7,226,458</u>	<u>5,960,284</u>	<u>7,042,049</u>
Other Current Assets			
A/R - Ambulance	1,530,176	1,705,282	1,499,561
Due from Capital Projects Fund	697,808	399,371	(458,612)
Due from Contracting Parties	43,500	741,068	170,466
Cash with County Treasurer	57,346	68,859	93,667
Other	749,405	783,093	736,375
Allowances	(320,195)	(488,475)	(460,138)
Prepays	176,160	198,760	469,951
Total Other Current Assets	<u>2,934,198</u>	<u>3,407,957</u>	<u>2,051,270</u>
Total Current Assets	<u>10,160,656</u>	<u>9,368,241</u>	<u>9,093,319</u>
Capital Assets, net	2,747,948	2,747,948	4,529,278
<b>TOTAL ASSETS</b>	<u><u>12,908,604</u></u>	<u><u>12,116,189</u></u>	<u><u>13,622,597</u></u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	280,807	304,757	209,217
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	<u>2,227,906</u>	<u>2,234,311</u>	<u>1,094,768</u>
Total Current Liabilities	<u>2,508,713</u>	<u>2,539,068</u>	<u>1,303,985</u>
Long-Term Liabilities			
Capital Lease Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>2,508,713</u>	<u>2,539,068</u>	<u>1,303,985</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	4,039,875	3,877,425	4,759,859
Excess of Revenues over Expenditures, Net	2,084,912	1,424,591	2,829,474
Total Equity	<u>10,399,891</u>	<u>9,577,121</u>	<u>12,318,611</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>12,908,604</u></u>	<u><u>12,116,189</u></u>	<u><u>13,622,597</u></u>

**Durango Fire Protection District**  
**General Fund**  
**Statement of Revenues Budget and Actual**  
**For the Ten Months Ended October 31, 2025**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual October</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>Budget %</u>	<u>2024 October</u>	<u>2024 YTD</u>
Local Government Funding								
Operations								
City of Durango	5,631,881	5,631,881	469,095	4,690,946	(940,935)	83%	463,331	4,901,603
DFPD Property Taxes	5,880,280	5,880,280	11,003	5,768,852	(111,428)	98%	49,443	6,324,216
DFPD SO Taxes	1,000,000	1,000,000	90,188	875,444	(124,556)	88%	86,623	874,426
DFPD Tribal Payment	15,000	15,000	-	21,780	6,780	145%	-	44,683
DFPD Other Property Taxes	<u>75,000</u>	<u>75,000</u>	<u>-</u>	<u>79,018</u>	<u>4,018</u>	105%	<u>-</u>	<u>72,827</u>
Total Local Government Operations Funding	<u>12,602,161</u>	<u>12,602,161</u>	<u>570,286</u>	<u>11,436,040</u>	<u>(1,166,121)</u>	91%	<u>599,396</u>	<u>12,217,755</u>
Other Revenues								
Ambulance Income	7,550,000	7,550,000	607,287	6,163,365	(1,386,635)	82%	650,438	6,374,579
IFT Transport Income	850,000	850,000	74,814	702,661	(147,339)	83%	58,093	810,652
CMS Supplemental Payment	1,000,000	1,000,000	1,559,370	1,559,370	559,370	156%	-	1,704,331
Prevention Fees	160,000	160,000	34,365	215,996	55,996	135%	23,476	207,011
Special Events Fees	20,000	20,000	2,685	14,120	(5,880)	71%	810	15,705
Wildland Fires	760,000	760,000	98,862	1,336,270	576,270	176%	230,484	1,122,751
Grants	306,000	306,000	46,945	119,491	(186,509)	39%	19,710	213,475
Interest	240,000	240,000	24,540	197,341	(42,659)	82%	33,729	284,369
Miscellaneous Income	60,500	60,500	149	60,738	238	100%	344	35,914
Rental of real estate	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>(100,000)</u>	0%	<u>-</u>	<u>-</u>
Total Other Revenues	<u>11,046,500</u>	<u>11,046,500</u>	<u>2,449,017</u>	<u>10,369,353</u>	<u>(677,147)</u>	94%	<u>1,017,084</u>	<u>10,768,788</u>
Total Revenues	<u>23,648,661</u>	<u>23,648,661</u>	<u>3,019,303</u>	<u>21,805,392</u>	<u>(1,843,269)</u>	92%	<u>1,616,480</u>	<u>22,986,543</u>

**Durango Fire Protection District  
General Fund  
Expenditures Budget and Actual  
For the Ten Months Ended October 31, 2025**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual October</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2024 October</u>	<u>2024 YTD</u>
Administration								
Office of the Chief								
Salary	510,000	510,000	64,633	460,374	49,626	90%	37,038	665,324
Benefits	130,000	130,000	14,174	111,809	18,191	86%	9,251	89,923
Purchased professional services	643,200	643,200	45,962	377,805	265,395	59%	13,379	537,665
Purchased property services	442,000	442,000	17,952	383,957	58,043	87%	16,945	449,342
Other purchased services	16,500	16,500	213	12,648	3,852	77%	56	14,099
Supplies	43,350	43,350	906	60,569	(17,219)	140%	1,484	76,223
Capital outlay	-	-	-	-	-	0%	-	-
Other/Pension	100,000	100,000	-	-	100,000	0%	-	-
Totals	<u>1,885,050</u>	<u>1,885,050</u>	<u>143,841</u>	<u>1,407,163</u>	<u>477,887</u>	75%	<u>78,154</u>	<u>1,832,576</u>
Operations								
Salary	151,000	151,000	19,263	162,897	(11,897)	108%	15,525	135,668
Benefits	47,000	47,000	4,829	44,416	2,584	95%	3,935	46,999
Purchased professional services	-	-	-	-	-	-	-	-
Purchased property services	-	-	-	-	-	-	-	-
Other purchased services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Totals	<u>198,000</u>	<u>198,000</u>	<u>24,093</u>	<u>207,313</u>	<u>(9,313)</u>	105%	<u>19,460</u>	<u>182,668</u>
Total Administration	<u>2,083,050</u>	<u>2,083,050</u>	<u>167,934</u>	<u>1,614,477</u>	<u>468,573</u>	78%	<u>97,614</u>	<u>2,015,244</u>

**Durango Fire Protection District  
General Fund  
Expenditures Budget and Actual  
For the Ten Months Ended October 31, 2025**

	Original Budget	Amended Budget	Actual October	Actual YTD	Favorable (Unfavorable)	%	2024 October	2024 YTD
<b>Fire Fighting</b>								
Salary	4,193,000	4,193,000	478,357	3,677,699	515,301	88%	310,489	3,503,792
Salary - Single resource	667,000	667,000	103,913	1,110,981	(443,981)	167%	89,534	885,855
Benefits	1,240,000	1,240,000	131,681	1,122,701	117,299	91%	95,462	1,001,913
Purchased professional services	351,500	351,500	47	189,578	161,922	54%	84,999	261,081
Purchased property services	20,000	20,000	-	2,923	17,077	15%	363	34,933
Other purchased services	1,000	1,000	-	-	1,000	0%	-	468
Single resource purchased services	1,000	1,000	4,331	36,274	(35,274)	3627%	183	34,907
Supplies	369,500	369,500	30,090	356,206	13,294	96%	17,975	295,543
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
<b>Totals</b>	<b>6,843,000</b>	<b>6,843,000</b>	<b>748,419</b>	<b>6,496,361</b>	<b>346,639</b>	<b>95%</b>	<b>599,005</b>	<b>6,018,492</b>
<b>Fire Prevention</b>								
Salary	633,000	633,000	73,846	489,040	143,960	77%	41,991	489,585
Benefits	194,000	194,000	18,419	143,848	50,152	74%	12,502	133,433
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	4,000	4,000	-	1,632	2,368	41%	-	2,647
Supplies	17,300	17,300	398	15,268	2,032	88%	742	7,481
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
<b>Totals</b>	<b>848,300</b>	<b>848,300</b>	<b>92,663</b>	<b>649,788</b>	<b>198,512</b>	<b>77%</b>	<b>55,236</b>	<b>633,146</b>
<b>Fire Training</b>								
Salary	653,000	653,000	49,775	431,205	221,795	66%	38,692	379,168
Benefits	171,000	171,000	13,326	133,148	37,852	78%	10,105	97,883
Purchased professional services	114,000	114,000	582	72,006	41,994	63%	3,523	99,332
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	45,210	45,210	3,866	24,867	20,343	55%	13,610	43,300
Supplies	39,500	39,500	482	19,577	19,923	50%	12,690	33,825
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
<b>Totals</b>	<b>1,022,710</b>	<b>1,022,710</b>	<b>68,031</b>	<b>680,803</b>	<b>341,907</b>	<b>67%</b>	<b>78,619</b>	<b>653,510</b>

**Durango Fire Protection District  
General Fund  
Expenditures Budget and Actual  
For the Ten Months Ended October 31, 2025**

	Original Budget	Amended Budget	Actual October	Actual YTD	Favorable (Unfavorable)	%	2024 October	2024 YTD
Fire Communications								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	400
Purchased property services	15,000	15,000	2,010	13,802	1,198	92%	2,778	12,586
Other purchased services	181,100	181,100	45,234	183,131	(2,031)	101%	40,355	184,053
Supplies	31,500	31,500	43,573	63,353	(31,853)	201%	-	6,475
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>227,600</u>	<u>227,600</u>	<u>90,817</u>	<u>260,286</u>	<u>(32,686)</u>	114%	<u>43,133</u>	<u>203,515</u>
Fire Repair Services								
Salary	326,000	326,000	36,233	260,453	65,547	80%	23,850	250,425
Benefits	101,000	101,000	9,776	83,044	17,956	82%	7,138	72,874
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	190,000	190,000	15,048	147,333	42,668	78%	24,651	149,107
Other purchased services	450	450	-	117	333	26%	-	36
Supplies	27,200	27,200	2,042	15,948	11,252	59%	3,443	15,989
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>644,650</u>	<u>644,650</u>	<u>63,099</u>	<u>506,895</u>	<u>137,755</u>	79%	<u>59,082</u>	<u>488,431</u>
EMS								
Salary	3,570,000	3,570,000	405,939	2,916,173	653,827	82%	215,968	2,388,575
Benefits	953,000	953,000	90,642	774,077	178,923	81%	63,667	653,067
Purchased professional services	260,000	260,000	16,651	215,583	44,417	83%	18,664	206,131
Purchased property services	3,500	3,500	600	1,200	2,300	34%	-	1,000
Other purchased services	18,000	18,000	714	13,923	4,077	77%	2,115	16,425
Supplies	199,500	199,500	15,199	148,189	51,311	74%	15,857	207,629
Capital outlay	-	-	-	-	-	0%	-	-
CMS contractual agreements	4,124,735	4,124,735	306,502	3,121,886	1,002,849	76%	346,540	3,402,030
Bad debts	<u>654,000</u>	<u>654,000</u>	<u>80,697</u>	<u>826,333</u>	<u>(172,333)</u>	126%	<u>80,432</u>	<u>777,669</u>
Totals	<u>9,782,735</u>	<u>9,782,735</u>	<u>916,943</u>	<u>8,017,364</u>	<u>1,765,371</u>	82%	<u>743,243</u>	<u>7,652,526</u>

**Durango Fire Protection District  
General Fund  
Expenditures Budget and Actual  
For the Ten Months Ended October 31, 2025**

	Original Budget	Amended Budget	Actual October	Actual YTD	Favorable (Unfavorable)	%	2024 October	2024 YTD
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	333,000	333,000	38,644	249,216	83,784	75%	18,602	253,817
Other purchased services	-	-	-	-	-	0%	-	-
Supplies	56,000	56,000	9,985	45,292	10,708	81%	2,404	38,388
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>389,000</u>	<u>389,000</u>	<u>48,629</u>	<u>294,507</u>	<u>94,493</u>	76%	<u>21,007</u>	<u>292,205</u>
Contingency	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>200,000</u>		<u>-</u>	<u>-</u>
Total Operating Expenditures	<u>22,041,045</u>	<u>22,041,045</u>	<u>2,196,533</u>	<u>18,520,481</u>	<u>3,520,564</u>	84%	<u>1,696,938</u>	<u>17,957,069</u>
Excess (Deficit) of Revenues Over Expenditures	<u>1,607,616</u>	<u>1,607,616</u>	<u>822,770</u>	<u>3,284,912</u>	<u>1,677,296</u>		<u>(80,457)</u>	<u>5,029,474</u>
Transfer to Capital Projects Fund	<u>1,200,000</u>	<u>1,200,000</u>	<u>-</u>	<u>1,200,000</u>	<u>-</u>	100%	<u>1,000,000</u>	<u>2,200,000</u>
Total Expenditures	23,241,045	23,241,045	2,196,533	19,720,481	3,520,564		2,696,938	20,157,069
Net Income	<u>407,616</u>	<u>407,616</u>	<u>822,770</u>	<u>2,084,912</u>	<u>1,677,296</u>		<u>(1,080,457)</u>	<u>2,829,474</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 Ten Months Ended October 31, 2025**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual October</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2024 October</u>	<u>2024 YTD</u>
All Activities and All Functions								
Salary	10,703,000	10,703,000	1,231,960	9,508,821	1,194,179	89%	773,087	8,698,392
Benefits	2,836,000	2,836,000	282,847	2,413,043	422,957	85%	202,060	2,096,093
Purchased professional services	1,368,700	1,368,700	63,242	854,973	513,727	62%	120,565	1,104,610
Purchased property services	1,003,500	1,003,500	74,253	798,431	205,069	80%	63,340	900,786
Other purchased services	267,260	267,260	54,358	272,592	(5,332)	102%	56,319	295,935
Supplies	783,850	783,850	102,675	724,402	59,448	92%	54,595	681,554
Capital outlay	-	-	-	-	-	0%	-	-
Other/EMS Adjustments	<u>4,878,735</u>	<u>4,878,735</u>	<u>387,198</u>	<u>3,948,219</u>	<u>930,517</u>	81%	<u>426,972</u>	<u>4,179,699</u>
Totals	<u>21,841,045</u>	<u>21,841,045</u>	<u>2,196,533</u>	<u>18,520,481</u>	<u>3,320,564</u>	85%	<u>1,696,938</u>	<u>17,957,069</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>22,041,045</u>	<u>22,041,045</u>	<u>2,196,533</u>	<u>18,520,481</u>	<u>3,520,564</u>	84%	<u>1,696,938</u>	<u>17,957,069</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 October 31, 2025**

	10/31/25
ASSETS	
Current Assets	
Checking/Savings	
ColoTrust	1,960,000
US Bank	2,712,955
Total Checking/Savings	<u>4,672,955</u>
Other Current Assets	
Lease receivable	2,406,817
Due from General Fund	-
Deferred outflows for lease financing	12,294,424
Total Other Current Assets	<u>14,701,241</u>
Total Current Assets	<u>19,374,196</u>
Capital Assets, net	<u>28,460,197</u>
<b>TOTAL ASSETS</b>	<b><u>47,834,393</u></b>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	-
Payable to General Fund	697,808
Total Current Liabilities	<u>697,808</u>
Long-Term Liabilities	
Capital Lease Payable	12,255,920
Deferred inflow for leases	2,372,247
Total Long-term Liabilities	<u>14,628,167</u>
Total Liabilities	15,325,975
Equity	
Invested in Capital Assets	28,460,197
Committed for Capital Projects	4,048,221
Total Equity	<u>32,508,418</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>47,834,393</u></b>

**Durango Fire Protection District  
Capital Projects Fund  
Statement of Revenues Budget and Actual  
For the Ten Months Ended October 31, 2025**

	Original Budget	Amended Budget	Actual October	Actual YTD	Favorable (Unfavorable)	Budget %
Income/Expenses						
Income						
Transfer from General Fund	1,200,000	1,200,000	-	1,200,000	-	100%
Capital Contribution from City of Durango	272,052	272,052	22,671	226,710	(45,342)	83%
Lease Purchase Funding	-	-	-	-	-	0%
Impact fees	200,000	200,000	10,219	411,529	211,529	206%
Capital Grants	-	-	-	-	-	0%
Rent	150,000	150,000	20,647	237,318	87,318	158%
Sale of assets	-	-	20,000	35,000	35,000	0%
Interest	200,000	200,000	18,606	277,389	77,389	139%
Total Income	<u>2,022,052</u>	<u>2,022,052</u>	<u>92,143</u>	<u>2,387,946</u>	<u>365,894</u>	118%
Expense						
Capital equipment	1,222,000	1,222,000	369,797	1,094,444	(127,556)	90%
Station 2	8,000,000	8,000,000	372,588	5,874,150	(2,125,850)	73%
Purchase of 103 Sheppard Drive	-	-	-	-	-	
Lease purchase payment	1,100,000	1,100,000	-	538,611	(561,389)	0%
Total Expenses	<u>10,322,000</u>	<u>10,322,000</u>	<u>742,385</u>	<u>7,507,205</u>	<u>(2,814,795)</u>	73%
Net Income	<u>(8,299,948)</u>	<u>(8,299,948)</u>	<u>(650,242)</u>	<u>(5,119,259)</u>	<u>3,180,689</u>	62%