



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

**Balance Sheet  
General**

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

**Analysis of Cash Position**

	<u>11/30/2025</u>	<u>11/30/2024</u>
Cash	7,217,336	6,637,022
Current liabilities	(2,587,078)	(1,452,692)
Actual quick assets	<u>\$ 4,630,257</u>	<u>\$ 5,184,330</u>
Cash committed for capital projects (Station 5)	<u>\$ 200,000</u>	
Fund Balance - General Fund	<u>\$ 5,877,551</u>	
Cash committed for capital projects (Station 2)	\$ -	
Cash committed for other capital expenditures	<u>\$ 3,724,176</u>	
Fund Balance - Capital Projects Fund	<u>\$ 3,724,176</u>	
Fund Balance - Total	<u>\$ 9,601,727</u>	

**Return on Cash  
Balances**

COLOTRUST - Annual YTD yield 4.10%

**Revenues**

**Ambulance**

- Revenues through November are \$189,300 below budget and \$129,000 less than 2024.  
- Average Daily Revenue through November is \$20,154, as compared to 2024 YE average of \$20,410.

**Accounts Receivable**

**Ambulance**

- Billed receivables equal 74 days of revenues, down 1 day from October.  
- Ambulance billing write-off % through November is 67%, as compared to 64% for 2024.

**Expenditures**

**General**

**Salary costs**

- At the end of November we are at 96% of payroll budget, 92% 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 November revenues exceed expenditures by \$ 1,659,177

**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 November 30, 2025**

	11/30/2025	10/31/2025	11/30/2024
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	200	200	250
Cash - Checking	268,599	799,593	399,409
Certificates of Deposit	496,062	499,300	1,002,250
ColoTrust	6,453,554	5,932,766	5,235,113
Total Cash	<u>7,217,336</u>	<u>7,226,458</u>	<u>6,637,022</u>
Other Current Assets			
A/R - Ambulance	1,493,664	1,530,176	1,378,431
Due from Capital Projects Fund	442,847	703,188	44,345
Due from Contracting Parties	88,619	43,927	85,019
Cash with County Treasurer	77,522	57,346	130,668
Other	599,666	783,051	540,868
Allowances	(274,466)	(320,195)	(369,239)
Prepays	146,598	176,160	136,329
Total Other Current Assets	<u>2,574,451</u>	<u>2,973,652</u>	<u>1,946,421</u>
Total Current Assets	<u>9,791,786</u>	<u>10,200,110</u>	<u>8,583,443</u>
Capital Assets, net	2,747,948	2,747,948	4,529,278
TOTAL ASSETS	<u>12,539,734</u>	<u>12,948,058</u>	<u>13,112,721</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	345,616	493,023	251,537
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	<u>2,241,463</u>	<u>2,227,906</u>	<u>1,201,155</u>
Total Current Liabilities	<u>2,587,078</u>	<u>2,720,929</u>	<u>1,452,692</u>
Long-Term Liabilities			
Capital Lease Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>2,587,078</u>	<u>2,720,929</u>	<u>1,452,692</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	4,018,374	4,527,433	4,759,859
Excess of Revenues over Expenditures, Net	1,659,177	1,424,591	2,170,891
Total Equity	<u>9,952,656</u>	<u>10,227,129</u>	<u>11,660,029</u>
TOTAL LIABILITIES & EQUITY	<u>12,539,734</u>	<u>12,948,058</u>	<u>13,112,721</u>

**Durango Fire Protection District**  
**General Fund**  
**Statement of Revenues Budget and Actual**  
**For the Eleven Months Ended November 30, 2025**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual November</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>Budget %</u>	<u>2024 November</u>	<u>2024 YTD</u>
Local Government Funding								
Operations								
City of Durango	5,631,881	5,631,881	469,095	5,160,040	(471,841)	92%	463,331	5,364,934
DFPD Property Taxes	5,880,280	5,880,280	31,356	5,800,208	(80,072)	99%	83,382	6,407,598
DFPD SO Taxes	1,000,000	1,000,000	91,799	967,670	(32,330)	97%	94,024	968,450
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>592,249</u>	<u>12,028,716</u>	<u>(573,445)</u>	95%	<u>640,737</u>	<u>12,858,492</u>
Other Revenues								
Ambulance Income	7,550,000	7,550,000	568,103	6,731,468	(818,532)	89%	485,879	6,860,458
IFT Transport Income	850,000	850,000	67,488	770,149	(79,851)	91%	40,075	850,728
CMS Supplemental Payment	1,000,000	1,000,000	-	1,559,370	559,370	156%	-	1,704,331
Prevention Fees	160,000	160,000	7,762	223,758	63,758	140%	6,692	213,703
Special Events Fees	20,000	20,000	2,626	16,746	(3,255)	84%	3,013	18,718
Wildland Fires	760,000	760,000	24,062	1,414,692	654,692	186%	41,474	1,164,225
Grants	306,000	306,000	84,373	203,864	(102,136)	67%	30,198	243,673
Interest	240,000	240,000	21,531	218,873	(21,127)	91%	22,947	307,316
Miscellaneous Income	60,500	60,500	8,236	68,974	8,474	114%	15,203	51,117
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>784,180</u>	<u>11,207,894</u>	<u>161,394</u>	101%	<u>645,480</u>	<u>11,414,269</u>
Total Revenues	<u>23,648,661</u>	<u>23,648,661</u>	<u>1,376,430</u>	<u>23,236,610</u>	<u>(412,051)</u>	98%	<u>1,286,218</u>	<u>24,272,761</u>

**Durango Fire Protection District**  
**General Fund**  
**Expenditures Budget and Actual**  
**For the Eleven Months Ended November 30, 2025**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual November</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2024 November</u>	<u>2024 YTD</u>
Administration								
Office of the Chief								
Salary	510,000	510,000	21,501	481,875	28,125	94%	55,558	720,881
Benefits	130,000	130,000	10,851	122,661	7,339	94%	11,552	101,475
Purchased professional services	643,200	643,200	17,888	397,123	246,077	62%	40,114	577,779
Purchased property services	442,000	442,000	19,222	458,830	(16,830)	104%	18,060	467,402
Other purchased services	16,500	16,500	267	12,961	3,539	79%	92	14,191
Supplies	43,350	43,350	4,717	65,756	(22,406)	152%	3,642	79,865
Capital outlay	-	-	-	-	-	0%	-	-
Other/Pension	100,000	100,000	-	-	100,000	0%	-	-
Totals	<u>1,885,050</u>	<u>1,885,050</u>	<u>74,447</u>	<u>1,539,205</u>	<u>345,845</u>	82%	<u>129,017</u>	<u>1,961,593</u>
Operations								
Salary	151,000	151,000	13,605	176,502	(25,502)	117%	23,288	158,956
Benefits	47,000	47,000	4,040	48,456	(1,456)	103%	4,711	51,710
Purchased professional services	-	-	-	-	-	-	-	-
Purchased property services	-	-	-	-	-	-	-	-
Other purchased services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Totals	<u>198,000</u>	<u>198,000</u>	<u>17,645</u>	<u>224,958</u>	<u>(26,958)</u>	114%	<u>27,998</u>	<u>210,666</u>
Total Administration	<u>2,083,050</u>	<u>2,083,050</u>	<u>92,092</u>	<u>1,764,164</u>	<u>318,886</u>	85%	<u>157,016</u>	<u>2,172,259</u>

**Durango Fire Protection District  
General Fund  
Expenditures Budget and Actual  
For the Eleven Months Ended November 30, 2025**

	Original Budget	Amended Budget	Actual November	Actual YTD	Favorable (Unfavorable)	%	2024 November	2024 YTD
<b>Fire Fighting</b>								
Salary	4,193,000	4,193,000	343,597	4,021,296	171,704	96%	487,579	3,991,372
Salary - Single resource	667,000	667,000	39,299	1,150,280	(483,280)	172%	64,243	950,098
Benefits	1,240,000	1,240,000	103,697	1,226,398	13,602	99%	109,814	1,111,728
Purchased professional services	351,500	351,500	47,049	385,236	(33,736)	110%	2,531	263,612
Purchased property services	20,000	20,000	6,619	9,559	10,441	48%	1,389	36,322
Other purchased services	1,000	1,000	-	-	1,000	0%	-	468
Single resource purchased services	1,000	1,000	5,980	43,294	(42,294)	4329%	-	34,907
Supplies	369,500	369,500	13,218	374,209	(4,709)	101%	103,343	398,887
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
<b>Totals</b>	<b>6,843,000</b>	<b>6,843,000</b>	<b>559,459</b>	<b>7,210,272</b>	<b>(367,272)</b>	<b>105%</b>	<b>768,900</b>	<b>6,787,393</b>
<b>Fire Prevention</b>								
Salary	633,000	633,000	48,680	537,719	95,281	85%	60,810	550,395
Benefits	194,000	194,000	14,732	158,580	35,420	82%	14,411	147,845
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	4,000	4,000	621	2,253	1,747	56%	-	2,647
Supplies	17,300	17,300	294	16,548	752	96%	1,545	9,026
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
<b>Totals</b>	<b>848,300</b>	<b>848,300</b>	<b>64,327</b>	<b>715,101</b>	<b>133,199</b>	<b>84%</b>	<b>76,766</b>	<b>709,913</b>
<b>Fire Training</b>								
Salary	653,000	653,000	44,769	475,974	177,026	73%	61,887	441,056
Benefits	171,000	171,000	12,585	145,732	25,268	85%	12,376	110,259
Purchased professional services	114,000	114,000	3,627	76,830	37,170	67%	2,738	102,071
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	45,210	45,210	3,166	35,312	9,898	78%	4,416	47,716
Supplies	39,500	39,500	5,488	25,200	14,300	64%	10,339	44,164
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
<b>Totals</b>	<b>1,022,710</b>	<b>1,022,710</b>	<b>69,634</b>	<b>759,049</b>	<b>263,661</b>	<b>74%</b>	<b>91,757</b>	<b>745,266</b>

**Durango Fire Protection District  
General Fund  
Expenditures Budget and Actual  
For the Eleven Months Ended November 30, 2025**

	Original Budget	Amended Budget	Actual November	Actual YTD	Favorable (Unfavorable)	%	2024 November	2024 YTD
Fire Communications								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	400
Purchased property services	15,000	15,000	210	14,012	988	93%	210	12,796
Other purchased services	181,100	181,100	-	183,131	(2,031)	101%	-	184,053
Supplies	31,500	31,500	54	63,407	(31,907)	201%	3,785	10,261
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>227,600</u>	<u>227,600</u>	<u>264</u>	<u>260,550</u>	<u>(32,950)</u>	114%	<u>3,995</u>	<u>207,510</u>
Fire Repair Services								
Salary	326,000	326,000	24,330	284,783	41,217	87%	34,488	284,913
Benefits	101,000	101,000	7,875	90,919	10,081	90%	8,353	81,227
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	190,000	190,000	11,183	162,310	27,690	85%	7,950	157,057
Other purchased services	450	450	-	117	333	26%	36	72
Supplies	27,200	27,200	3,721	19,669	7,531	72%	901	16,890
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>644,650</u>	<u>644,650</u>	<u>47,109</u>	<u>557,799</u>	<u>86,851</u>	87%	<u>51,728</u>	<u>540,159</u>
EMS								
Salary	3,570,000	3,570,000	274,620	3,190,793	379,207	89%	340,310	2,728,885
Benefits	953,000	953,000	74,440	848,517	104,483	89%	74,121	727,188
Purchased professional services	260,000	260,000	15,113	230,696	29,304	89%	18,597	224,728
Purchased property services	3,500	3,500	-	1,200	2,300	34%	-	1,000
Other purchased services	18,000	18,000	983	15,568	2,432	86%	249	16,674
Supplies	199,500	199,500	10,691	159,075	40,425	80%	9,272	216,902
Capital outlay	-	-	-	-	-	0%	-	-
CMS contractual agreements	4,124,735	4,124,735	287,371	3,409,256	715,479	83%	266,196	3,668,226
Bad debts	<u>654,000</u>	<u>654,000</u>	<u>76,619</u>	<u>902,952</u>	<u>(248,952)</u>	138%	<u>63,307</u>	<u>840,977</u>
Totals	<u>9,782,735</u>	<u>9,782,735</u>	<u>739,836</u>	<u>8,758,056</u>	<u>1,024,679</u>	90%	<u>772,053</u>	<u>8,424,579</u>

**Durango Fire Protection District  
General Fund  
Expenditures Budget and Actual  
For the Eleven Months Ended November 30, 2025**

	Original Budget	Amended Budget	Actual November	Actual YTD	Favorable (Unfavorable)	%	2024 November	2024 YTD
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	333,000	333,000	39,622	289,611	43,389	87%	20,413	274,230
Other purchased services	-	-	-	-	-	0%	-	-
Supplies	56,000	56,000	17,059	62,831	(6,831)	112%	2,172	40,560
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>389,000</u>	<u>389,000</u>	<u>56,681</u>	<u>352,443</u>	<u>36,557</u>	91%	<u>22,585</u>	<u>314,791</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>1,629,401</u>	<u>20,377,432</u>	<u>1,663,613</u>	92%	<u>1,944,800</u>	<u>19,901,869</u>
Excess (Deficit) of Revenues Over Expenditures	<u>1,607,616</u>	<u>1,607,616</u>	<u>(252,972)</u>	<u>2,859,177</u>	<u>1,251,561</u>		<u>(658,583)</u>	<u>4,370,891</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>-</u>	<u>2,200,000</u>
Total Expenditures	23,241,045	23,241,045	1,629,401	21,577,432	1,663,613		1,944,800	22,101,869
Net Income	<u>407,616</u>	<u>407,616</u>	<u>(252,972)</u>	<u>1,659,177</u>	<u>1,251,561</u>		<u>(658,583)</u>	<u>2,170,891</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 Eleven Months Ended November 30, 2025**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual November</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2024 November</u>	<u>2024 YTD</u>
All Activities and All Functions								
Salary	10,703,000	10,703,000	810,401	10,319,223	383,777	96%	1,128,163	9,826,555
Benefits	2,836,000	2,836,000	228,220	2,641,263	194,737	93%	235,339	2,331,431
Purchased professional services	1,368,700	1,368,700	83,677	1,089,885	278,815	80%	63,980	1,168,590
Purchased property services	1,003,500	1,003,500	76,855	935,522	67,978	93%	48,022	948,808
Other purchased services	267,260	267,260	11,017	292,635	(25,375)	109%	4,793	300,728
Supplies	783,850	783,850	55,241	786,696	(2,846)	100%	135,000	816,554
Capital outlay	-	-	-	-	-	0%	-	-
Other/EMS Adjustments	<u>4,878,735</u>	<u>4,878,735</u>	<u>363,990</u>	<u>4,312,208</u>	<u>566,527</u>	88%	<u>329,503</u>	<u>4,509,202</u>
Totals	<u>21,841,045</u>	<u>21,841,045</u>	<u>1,629,401</u>	<u>20,377,432</u>	<u>1,463,613</u>	93%	<u>1,944,800</u>	<u>19,901,869</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>1,629,401</u>	<u>20,377,432</u>	<u>1,663,613</u>	92%	<u>1,944,800</u>	<u>19,901,869</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 November 30, 2025**

11/30/25

ASSETS	
Current Assets	
Checking/Savings	
ColoTrust	1,966,592
US Bank	1,590,592
Total Checking/Savings	<u>3,557,184</u>
Other Current Assets	
Lease receivable	2,406,817
Due from General Fund	93,918
Deferred outflows for lease financing	12,294,424
Total Other Current Assets	<u>14,795,159</u>
Total Current Assets	<u>18,352,343</u>
Capital Assets, net	<u>28,460,197</u>
<b>TOTAL ASSETS</b>	<b><u>46,812,540</u></b>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	-
Payable to General Fund	-
Total Current Liabilities	<u>-</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	14,628,167
Equity	
Invested in Capital Assets	28,460,197
Committed for Capital Projects	3,724,176
Total Equity	<u>32,184,373</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>46,812,540</u></b>

**Durango Fire Protection District  
Capital Projects Fund  
Statement of Revenues Budget and Actual  
For the Eleven Months Ended November 30, 2025**

	Original Budget	Amended Budget	Actual November	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	249,381	(22,671)	92%
Lease Purchase Funding	-	-	-	-	-	0%
Impact fees	200,000	200,000	36,785	448,314	248,314	224%
Capital Grants	-	-	-	-	-	0%
Rent	150,000	150,000	22,447	259,765	109,765	173%
Sale of assets	-	-	25,600	60,600	60,600	0%
Interest	200,000	200,000	16,901	294,290	94,290	147%
Total Income	<u>2,022,052</u>	<u>2,022,052</u>	<u>124,404</u>	<u>2,512,350</u>	<u>490,298</u>	124%
Expense						
Capital equipment	1,222,000	1,222,000	67,603	1,167,427	(54,573)	96%
Station 2	8,000,000	8,000,000	165,375	6,039,525	(1,960,475)	75%
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>232,978</u>	<u>7,745,563</u>	<u>(2,576,437)</u>	75%
Net Income	<u>(8,299,948)</u>	<u>(8,299,948)</u>	<u>(108,574)</u>	<u>(5,233,213)</u>	<u>3,066,735</u>	63%