



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

**Balance Sheet  
General**

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

**Analysis of Cash Position**

	<u>12/31/2025</u>	<u>12/31/2024</u>
Cash	6,943,995	4,929,556
Current liabilities	(2,311,054)	(2,386,477)
Actual quick assets	<u>\$ 4,632,941</u>	<u>\$ 2,543,079</u>
Cash committed for capital projects (Station 5)	<u>\$ 200,000</u>	
Fund Balance - General Fund	<u>\$ 5,518,999</u>	
Cash committed for capital projects (Station 2)	\$ -	
Cash committed for other capital expenditures	<u>\$ 3,483,891</u>	
Fund Balance - Capital Projects Fund	<u>\$ 3,483,891</u>	
Fund Balance - Total	<u>\$ 9,002,890</u>	

**Return on Cash  
Balances**

COLOTRUST - Annual YTD yield 3.89%

**Revenues**

**Ambulance**

- Revenues through November are \$179,800 below budget and \$99,800 less than 2024.  
- Average Daily Revenue through December is \$20,192, as compared to 2024 YE average of \$20,410.

**Accounts Receivable**

**Ambulance**

- Billed receivables equal 73 days of revenues, down 1 day from November.  
- Ambulance billing write-off % through December is 67%, as compared to 64% for 2024.

**Expenditures**

**General**

**Salary costs**

- At the end of December we are at 101% of payroll budget, 100% 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 December revenues exceed expenditures by \$ 1,300,625

**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 December 31, 2025**

	12/31/2025	11/30/2025	12/31/2024
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	200	200	250
Cash - Checking	378,069	268,599	382,773
Certificates of Deposit	498,017	496,062	499,240
ColoTrust	6,074,777	6,453,554	4,054,849
Total Cash	<u>6,943,995</u>	<u>7,217,336</u>	<u>4,929,556</u>
Other Current Assets			
A/R - Ambulance	1,477,072	1,493,664	1,466,310
Due from Capital Projects Fund	219,092	442,847	1,019,435
Due from Contracting Parties	124,021	88,619	123,334
Cash with County Treasurer	37,329	77,522	234,026
Other	503,165	599,666	481,006
Allowances	(286,916)	(274,466)	(418,971)
Prepays	139,451	146,598	121,317
Total Other Current Assets	<u>2,213,215</u>	<u>2,574,451</u>	<u>3,026,456</u>
Total Current Assets	<u>9,157,210</u>	<u>9,791,786</u>	<u>7,956,012</u>
Capital Assets, net	2,747,948	2,747,948	4,529,278
<b>TOTAL ASSETS</b>	<u><u>11,905,158</u></u>	<u><u>12,539,734</u></u>	<u><u>12,485,290</u></u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	166,071	345,616	243,857
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	<u>2,144,983</u>	<u>2,241,463</u>	<u>2,142,621</u>
Total Current Liabilities	<u>2,311,054</u>	<u>2,587,078</u>	<u>2,386,477</u>
Long-Term Liabilities			
Capital Lease Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>2,311,054</u>	<u>2,587,078</u>	<u>2,386,477</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	4,252,960	4,617,674
Excess of Revenues over Expenditures, Net	1,300,625	1,424,591	751,861
Total Equity	<u>9,594,104</u>	<u>9,952,656</u>	<u>10,098,813</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>11,905,158</u></u>	<u><u>12,539,734</u></u>	<u><u>12,485,290</u></u>

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

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual December</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>Budget %</u>	<u>2024 December</u>	<u>2024 YTD</u>
Local Government Funding								
Operations								
City of Durango	5,631,881	5,631,881	469,095	5,629,135	(2,746)	100%	463,331	5,828,264
DFPD Property Taxes	5,880,280	5,880,280	7,118	5,807,326	(72,954)	99%	196,654	6,604,252
DFPD SO Taxes	1,000,000	1,000,000	73,251	1,040,921	40,921	104%	81,587	1,050,037
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>	<u>105%</u>	<u>-</u>	<u>72,827</u>
Total Local Government Operations Funding	<u>12,602,161</u>	<u>12,602,161</u>	<u>549,464</u>	<u>12,578,180</u>	<u>(23,981)</u>	<u>100%</u>	<u>741,571</u>	<u>13,600,062</u>
Other Revenues								
Ambulance Income	7,550,000	7,550,000	638,746	7,370,214	(179,786)	98%	609,595	7,470,053
IFT Transport Income	850,000	850,000	70,387	840,536	(9,464)	99%	117,625	968,353
CMS Supplemental Payment	1,000,000	1,200,000	-	1,559,370	359,370	130%	-	1,704,331
Prevention Fees	160,000	160,000	25,253	249,011	89,011	156%	5,972	219,675
Special Events Fees	20,000	20,000	-	16,746	(3,255)	84%	-	18,718
Wildland Fires	760,000	1,160,000	10,918	1,425,610	265,610	123%	8,422	1,172,647
Grants	306,000	306,000	205,645	409,509	103,509	134%	56,585	300,258
Interest	240,000	240,000	23,186	242,059	2,059	101%	22,419	329,735
Miscellaneous Income	60,500	60,500	105,971	174,945	114,445	289%	4	51,121
Rental of real estate	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>(100,000)</u>	<u>0%</u>	<u>-</u>	<u>-</u>
Total Other Revenues	<u>11,046,500</u>	<u>11,646,500</u>	<u>1,080,107</u>	<u>12,288,001</u>	<u>641,501</u>	<u>106%</u>	<u>820,621</u>	<u>12,234,890</u>
Total Revenues	<u>23,648,661</u>	<u>24,248,661</u>	<u>1,629,571</u>	<u>24,866,181</u>	<u>617,520</u>	<u>103%</u>	<u>1,562,192</u>	<u>25,834,952</u>

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

	Original Budget	Amended Budget	Actual December	Actual YTD	Favorable (Unfavorable)	%	2024 December	2024 YTD
Administration								
Office of the Chief								
Salary	510,000	510,000	55,413	537,288	(27,288)	105%	122,551	843,432
Benefits	130,000	130,000	10,894	133,555	(3,555)	103%	17,174	118,649
Purchased professional services	643,200	643,200	190,945	588,068	55,132	91%	31,703	609,482
Purchased property services	442,000	442,000	18,522	477,352	(35,352)	108%	27,229	494,631
Other purchased services	16,500	16,500	2	12,963	3,537	79%	448	14,639
Supplies	43,350	43,350	1,200	66,956	(23,606)	154%	6,287	86,152
Capital outlay	-	-	-	-	-	0%	-	-
Other/Pension	100,000	100,000	200,000	200,000	(100,000)	200%	200,000	200,000
Totals	<u>1,885,050</u>	<u>1,885,050</u>	<u>476,975</u>	<u>2,016,181</u>	<u>(131,131)</u>	107%	<u>405,391</u>	<u>2,366,985</u>
Operations								
Salary	151,000	151,000	11,115	187,617	(36,617)	124%	49,534	208,490
Benefits	47,000	47,000	3,533	51,989	(4,989)	111%	7,537	59,247
Purchased professional services	-	-	-	-	-	-	-	-
Purchased property services	-	-	-	-	-	-	-	-
Other purchased services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Totals	<u>198,000</u>	<u>198,000</u>	<u>14,648</u>	<u>239,606</u>	<u>(41,606)</u>	121%	<u>57,071</u>	<u>267,737</u>
Total Administration	<u>2,083,050</u>	<u>2,083,050</u>	<u>491,623</u>	<u>2,255,787</u>	<u>(172,737)</u>	108%	<u>462,462</u>	<u>2,634,722</u>

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

	Original Budget	Amended Budget	Actual December	Actual YTD	Favorable (Unfavorable)	%	2024 December	2024 YTD
<b>Fire Fighting</b>								
Salary	4,193,000	4,193,000	370,586	4,391,883	(198,883)	105%	816,980	4,808,351
Salary - Single resource	667,000	1,067,000	26,990	1,177,270	(110,270)	110%	91,459	1,041,557
Benefits	1,240,000	1,240,000	99,890	1,326,288	(86,288)	107%	149,440	1,261,168
Purchased professional services	351,500	351,500	3,997	389,234	(37,734)	111%	8,913	272,524
Purchased property services	20,000	20,000	2,950	12,509	7,491	63%	5,644	41,966
Other purchased services	1,000	1,000	-	-	1,000	0%	-	468
Single resource purchased services	1,000	1,000	-	43,294	(42,294)	4329%	958	35,865
Supplies	369,500	369,500	3,195	377,404	(7,904)	102%	54,501	453,388
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
<b>Totals</b>	<b>6,843,000</b>	<b>7,243,000</b>	<b>507,610</b>	<b>7,717,881</b>	<b>(474,881)</b>	<b>107%</b>	<b>1,127,895</b>	<b>7,915,288</b>
<b>Fire Prevention</b>								
Salary	633,000	633,000	50,031	587,751	45,249	93%	70,879	621,273
Benefits	194,000	194,000	14,546	173,126	20,874	89%	15,468	163,313
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	4,000	4,000	-	2,253	1,747	56%	538	3,185
Supplies	17,300	17,300	-	16,548	752	96%	246	9,272
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
<b>Totals</b>	<b>848,300</b>	<b>848,300</b>	<b>64,577</b>	<b>779,678</b>	<b>68,622</b>	<b>92%</b>	<b>87,130</b>	<b>797,043</b>
<b>Fire Training</b>								
Salary	653,000	653,000	50,721	526,695	126,305	81%	101,259	542,315
Benefits	171,000	171,000	12,993	158,725	12,275	93%	16,613	126,873
Purchased professional services	114,000	114,000	1,732	78,562	35,438	69%	5,801	107,872
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	45,210	45,210	-	35,312	9,898	78%	1,788	49,504
Supplies	39,500	39,500	177	25,378	14,122	64%	(9,155)	35,010
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
<b>Totals</b>	<b>1,022,710</b>	<b>1,022,710</b>	<b>65,623</b>	<b>824,672</b>	<b>198,038</b>	<b>81%</b>	<b>116,307</b>	<b>861,573</b>

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

	Original Budget	Amended Budget	Actual December	Actual YTD	Favorable (Unfavorable)	%	2024 December	2024 YTD
<b>Fire Communications</b>								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	400
Purchased property services	15,000	15,000	390	14,402	598	96%	875	13,671
Other purchased services	181,100	181,100	-	183,131	(2,031)	101%	-	184,053
Supplies	31,500	31,500	6,033	69,440	(37,940)	220%	102,288	112,549
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
<b>Totals</b>	<b>227,600</b>	<b>227,600</b>	<b>6,423</b>	<b>266,973</b>	<b>(39,373)</b>	<b>117%</b>	<b>103,163</b>	<b>310,673</b>
<b>Fire Repair Services</b>								
Salary	326,000	326,000	28,404	313,187	12,813	96%	39,205	324,117
Benefits	101,000	101,000	7,744	98,663	2,337	98%	11,520	92,747
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	190,000	190,000	9,289	171,599	18,401	90%	19,890	176,947
Other purchased services	450	450	-	117	333	26%	-	72
Supplies	27,200	27,200	6,091	25,760	1,440	95%	7,884	24,774
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
<b>Totals</b>	<b>644,650</b>	<b>644,650</b>	<b>51,527</b>	<b>609,326</b>	<b>35,324</b>	<b>95%</b>	<b>78,499</b>	<b>618,658</b>
<b>EMS</b>								
Salary	3,570,000	3,570,000	272,981	3,463,773	106,227	97%	438,122	3,167,007
Benefits	953,000	953,000	74,131	922,648	30,352	97%	90,483	817,671
Purchased professional services	260,000	260,000	13,194	243,890	16,110	94%	28,605	253,333
Purchased property services	3,500	3,500	-	1,200	2,300	34%	-	1,000
Other purchased services	18,000	18,000	1,016	16,584	1,416	92%	680	17,354
Supplies	199,500	199,500	7,552	166,627	32,873	84%	(5,900)	211,001
Capital outlay	-	-	-	-	-	0%	-	-
CMS contractual agreements	4,124,735	4,124,735	321,861	3,731,118	393,617	90%	326,599	3,994,825
Bad debts	654,000	854,000	83,970	986,922	(132,922)	116%	76,182	917,159
<b>Totals</b>	<b>9,782,735</b>	<b>9,982,735</b>	<b>774,706</b>	<b>9,532,762</b>	<b>449,973</b>	<b>95%</b>	<b>954,771</b>	<b>9,379,350</b>

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

	Original Budget	Amended Budget	Actual December	Actual YTD	Favorable (Unfavorable)	%	2024 December	2024 YTD
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	333,000	333,000	23,975	313,586	19,414	94%	36,722	310,952
Other purchased services	-	-	-	-	-	0%	-	-
Supplies	56,000	56,000	2,059	64,890	(8,890)	116%	14,272	54,833
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>389,000</u>	<u>389,000</u>	<u>26,034</u>	<u>378,477</u>	<u>10,523</u>	97%	<u>50,994</u>	<u>365,785</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>22,641,045</u>	<u>1,988,123</u>	<u>22,365,555</u>	<u>275,490</u>	99%	<u>2,981,222</u>	<u>22,883,091</u>
Excess (Deficit) of Revenues Over Expenditures	<u>1,607,616</u>	<u>1,607,616</u>	<u>(358,552)</u>	<u>2,500,625</u>	<u>893,009</u>		<u>(1,419,031)</u>	<u>2,951,861</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	23,841,045	1,988,123	23,565,555	275,490		2,981,222	25,083,091
Net Income	<u>407,616</u>	<u>407,616</u>	<u>(358,552)</u>	<u>1,300,625</u>	<u>893,009</u>		<u>(1,419,031)</u>	<u>751,861</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 Twelve Months Ended December 31, 2025**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual December</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2024 December</u>	<u>2024 YTD</u>
All Activities and All Functions								
Salary	10,703,000	11,103,000	866,241	11,185,464	(82,464)	101%	1,729,988	11,556,543
Benefits	2,836,000	2,836,000	223,732	2,864,994	(28,994)	101%	308,235	2,639,666
Purchased professional services	1,368,700	1,368,700	209,868	1,299,754	68,946	95%	75,022	1,243,612
Purchased property services	1,003,500	1,003,500	55,126	990,648	12,852	99%	90,360	1,039,168
Other purchased services	267,260	267,260	1,018	293,653	(26,393)	110%	4,412	305,141
Supplies	783,850	783,850	26,307	813,003	(29,153)	104%	170,424	986,978
Capital outlay	-	-	-	-	-	0%	-	-
Other/EMS Adjustments	<u>4,878,735</u>	<u>5,078,735</u>	<u>605,832</u>	<u>4,918,040</u>	<u>160,695</u>	97%	<u>602,781</u>	<u>5,111,983</u>
Totals	<u>21,841,045</u>	<u>22,441,045</u>	<u>1,988,123</u>	<u>22,365,555</u>	<u>75,490</u>	100%	<u>2,981,222</u>	<u>22,883,091</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>22,641,045</u>	<u>1,988,123</u>	<u>22,365,555</u>	<u>275,490</u>	99%	<u>2,981,222</u>	<u>22,883,091</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 December 31, 2025**

	12/31/25
ASSETS	
Current Assets	
Checking/Savings	
ColoTrust	1,973,176
US Bank	1,437,641
Total Checking/Savings	<u>3,410,817</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>18,112,058</u>
Capital Assets, net	<u>28,460,197</u>
<b>TOTAL ASSETS</b>	<u><u>46,572,255</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	-
Payable to General Fund	-
Total Current Liabilities	-
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	3,483,891
Total Equity	<u>31,944,088</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>46,572,255</u></u>

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

	Original Budget	Amended Budget	Actual December	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%