Durango Fire Protection District
April 2025 Financial Report
Comments

Balance Sheet

General

- Comparative balance sheet is shown for April 30, 2025; March 31, 2025 to April 30, 2024

Analysis of Cash Position

	4/30/2025	4/30/2024
Cash	6,207,204	6,024,105
Current liabilities	(1,370,470)	(1,304,555)
Actual quick assets	$ 4,836,733	$ 4,719,551
Cash committed for capital projects (Station 5)	$ 200,000	
Fund Balance - General Fund	$ 9,193,539	
Cash committed for capital projects (Station 2)	$ -	
Cash committed for other capital expenditures	$ 6,454,415	
Fund Balance - Capital Projects Fund	$ 6,454,415	
Fund Balance - Total	$ 15,647,954	

Return on Cash Balances

COLOTRUST - Annual YTD yield	4.40%

Revenues

Ambulance

- Revenues through April are $45,000 below budget and $20,400 less than 2024.
- Average Daily Revenue through April is $20,597, as compared to 2024 YE average of $20,410.

Accounts Receivable

Ambulance

- Billed receivables equal 81 days of revenues, up 2 days from March.
- Ambulance billing write-off % through April is 61%, as compared to 64% for 2024.

Expenditures

General

Salary costs

- At the end of April we are at 30% of payroll budget, 31% of 2025 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 April revenues exceed expenditures by $ 3,145,726

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 April 30, 2025

	4/30/2025	3/31/2025	4/30/2024
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	200	200	250
Cash - Checking	592,421	673,330	438,007
Certificates of Deposit	500,928	498,100	994,711
ColoTrust	5,113,644	4,596,114	4,591,137
Total Cash	6,207,204	5,767,009	6,024,105
Other Current Assets			
A/R - Ambulance	1,666,431	1,617,196	1,196,261
Due from Capital Projects Fund	1,421,792	1,453,592	67,951
Due from Contracting Parties	163,000	123,000	156,504
Cash with County Treasurer	1,659,357	652,202	1,761,103
Other	74,494	143,885	12,998
Allowances	(417,627)	(431,848)	(353,322)
Prepaids	312,349	332,742	298,092
Total Other Current Assets	4,879,796	3,890,768	3,139,586
Total Current Assets	11,086,999	9,657,777	9,163,691
Capital Assets, net	3,552,115	3,552,115	4,529,278
TOTAL ASSETS	14,639,114	13,209,892	13,692,969
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	191,534	111,349	210,292
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	1,178,936	1,174,303	1,094,262
Total Current Liabilities	1,370,470	1,285,651	1,304,555
Long-Term Liabilities			
Capital Lease Payable	-	-	-
Total Liabilities	1,370,470	1,285,651	1,304,555
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	5,847,813	6,224,545	4,759,859
Excess of Revenues over Expenditures, Net	3,145,726	1,424,591	2,899,277
Total Equity	13,268,644	11,924,241	12,388,415
TOTAL LIABILITIES & EQUITY	14,639,114	13,209,892	13,692,969

Durango Fire Protection District
General Fund
Statement of Revenues Budget and Actual
For the Four Months Ended April 30, 2025

	Original Budget	Amended Budget	Actual April	Actual YTD	Favorable (Unfavorable)	Budget %	2024 April	2024 YTD
Local Government Funding								
Operations								
City of Durango	5,631,881	5,631,881	469,095	1,876,378	(3,755,503)	33%	463,331	1,853,322
DFPD Property Taxes	5,880,280	5,880,280	1,585,242	4,234,740	(1,645,540)	72%	1,697,528	4,152,277
DFPD SO Taxes	1,000,000	1,000,000	83,478	348,080	(651,920)	35%	79,589	332,264
DFPD Tribal Payment	15,000	15,000	-	-	(15,000)	0%	-	-
DFPD Other Property Taxes	75,000	75,000	79,018	79,018	4,018	105%	72,827	72,827
Total Local Government Operations Funding	12,602,161	12,602,161	2,216,832	6,538,217	(6,063,944)	52%	2,313,274	6,410,691
Other Revenues								
Ambulance Income	7,550,000	7,550,000	619,765	2,471,665	(5,078,335)	33%	524,416	2,492,114
IFT Transport Income	850,000	850,000	46,846	289,631	(560,369)	34%	42,570	307,160
CMS Supplemental Payment	1,000,000	1,000,000	-	-	(1,000,000)	0%	-	-
Prevention Fees	160,000	160,000	20,576	96,641	(63,359)	60%	62,692	100,897
Special Events Fees	20,000	20,000	-	11,435	(8,565)	57%	1,025	3,525
Wildland Fires	760,000	760,000	100	107,655	(652,345)	14%	13,451	24,084
Grants	306,000	306,000	-	7,837	(298,163)	3%	115,946	128,121
Interest	240,000	240,000	21,330	67,656	(172,344)	28%	23,936	81,241
Miscellaneous Income	60,500	60,500	144	12,349	(48,151)	20%	1,176	19,558
Rental of real estate	100,000	100,000	-	-	(100,000)	0%	-	-
Total Other Revenues	11,046,500	11,046,500	708,761	3,064,868	(7,981,632)	28%	785,212	3,156,701
Total Revenues	23,648,661	23,648,661	2,925,593	9,603,084	(14,045,577)	41%	3,098,486	9,567,392

Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the Four Months Ended April 30, 2025

	Original Budget	Amended Budget	Actual April	Actual YTD	Favorable (Unfavorable)	%	2024 April	2024 YTD
Administration								
Office of the Chief								
Salary	510,000	510,000	40,101	164,679	345,321	32%	37,038	424,574
Benefits	130,000	130,000	10,729	36,782	93,218	28%	8,055	37,969
Purchased professional services	643,200	643,200	66,183	166,801	476,399	26%	72,962	213,804
Purchased property services	442,000	442,000	25,058	115,119	326,881	26%	21,481	130,881
Other purchased services	16,500	16,500	405	6,795	9,705	41%	1,267	7,690
Supplies	43,350	43,350	768	18,096	25,254	42%	2,777	45,596
Capital outlay	-	-	-	-	-	0%	-	-
Other/Pension	100,000	100,000	-	-	100,000	0%	-	-
Totals	1,885,050	1,885,050	143,245	508,272	1,376,778	27%	143,580	860,513
Operations								
Salary	151,000	151,000	14,290	49,788	101,212	33%	15,525	34,756
Benefits	47,000	47,000	4,397	15,836	31,164	34%	5,036	17,045
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	-	-	-	-	-		-	-
Other purchased services	-	-	-	-	-		-	-
Supplies	-	-	-	-	-		-	-
Capital outlay	-	-	-	-	-		-	-
Other	-	-	-	-	-		-	-
Totals	198,000	198,000	18,687	65,624	132,376	33%	20,561	51,801
Total Administration	2,083,050	2,083,050	161,932	573,895	1,509,155	28%	164,141	912,314

Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the Four Months Ended April 30, 2025

	Original Budget	Amended Budget	Actual April	Actual YTD	Favorable (Unfavorable)	%	2024 April	2024 YTD
Fire Fighting								
Salary	4,193,000	4,193,000	318,945	1,352,391	2,840,609	32%	323,598	1,358,144
Salary - Single resource	667,000	667,000	49,325	154,350	512,650	23%	23,831	80,236
Benefits	1,240,000	1,240,000	85,563	360,656	879,344	29%	85,257	353,542
Purchased professional services	351,500	351,500	170	6,670	344,830	2%	3,512	12,423
Purchased property services	20,000	20,000	-	342	19,658	2%	9	2,455
Other purchased services	1,000	1,000	-	-	1,000	0%	-	468
Single resource purchased services	1,000	1,000	-	-	1,000	0%	145	591
Supplies	369,500	369,500	17,823	77,518	291,982	21%	36,768	104,327
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	6,843,000	6,843,000	471,825	1,951,928	4,891,072	29%	473,121	1,912,186
Fire Prevention								
Salary	633,000	633,000	43,392	182,366	450,634	29%	37,434	199,738
Benefits	194,000	194,000	13,349	55,291	138,709	29%	11,790	52,190
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	4,000	4,000	-	854	3,146	21%	140	1,228
Supplies	17,300	17,300	252	4,255	13,045	25%	1,784	3,086
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	848,300	848,300	56,993	242,766	605,534	29%	51,148	256,241
Fire Training								
Salary	653,000	653,000	40,173	176,880	476,120	27%	22,930	100,953
Benefits	171,000	171,000	11,894	55,183	115,817	32%	7,904	32,895
Purchased professional services	114,000	114,000	682	12,517	101,483	11%	1,889	16,184
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	45,210	45,210	-	8,120	37,090	18%	2,795	11,682
Supplies	39,500	39,500	1,821	6,913	32,587	18%	1,650	10,745
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	1,022,710	1,022,710	54,570	259,612	763,098	25%	37,169	172,460

Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the Four Months Ended April 30, 2025

	Original Budget	Amended Budget	Actual April	Actual YTD	Favorable (Unfavorable)	%	2024 April	2024 YTD
Fire Communications								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	400
Purchased property services	15,000	15,000	4,853	7,282	7,718	49%	2,010	4,439
Other purchased services	181,100	181,100	45,234	92,663	88,437	51%	-	62,988
Supplies	31,500	31,500	14,298	14,442	17,058	46%	-	6,124
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	227,600	227,600	64,384	114,386	113,214	50%	2,010	73,951
Fire Repair Services								
Salary	326,000	326,000	19,522	96,959	229,041	30%	23,850	95,400
Benefits	101,000	101,000	6,691	30,591	70,409	30%	7,074	28,542
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	190,000	190,000	5,938	32,509	157,491	17%	14,614	57,488
Other purchased services	450	450	-	27	423	6%	-	36
Supplies	27,200	27,200	1,084	5,492	21,708	20%	1,407	5,480
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	644,650	644,650	33,234	165,578	479,072	26%	46,946	186,947
EMS								
Salary	3,570,000	3,570,000	244,489	1,060,246	2,509,754	30%	226,310	954,727
Benefits	953,000	953,000	73,328	293,384	659,616	31%	63,502	263,730
Purchased professional services	260,000	260,000	16,583	125,471	134,529	48%	16,172	98,915
Purchased property services	3,500	3,500	-	-	3,500	0%	-	1,000
Other purchased services	18,000	18,000	899	5,305	12,695	29%	690	6,883
Supplies	199,500	199,500	14,727	60,899	138,601	31%	14,416	59,046
Capital outlay	-	-	-	-	-	0%	-	-
CMS contractual agreements	4,124,735	4,124,735	302,594	1,219,450	2,905,285	30%	285,011	1,332,632
Bad debts	654,000	654,000	64,495	267,160	386,840	41%	67,318	310,319
Totals	9,782,735	9,782,735	717,115	3,031,915	6,750,820	31%	673,419	3,027,252

Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the Four Months Ended April 30, 2025

	Original Budget	Amended Budget	Actual April	Actual YTD	Favorable (Unfavorable)	%	2024 April	2024 YTD
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	333,000	333,000	19,051	100,904	232,096	30%	27,417	110,227
Other purchased services	-	-	-	-	-	0%	-	-
Supplies	56,000	56,000	2,084	16,375	39,625	29%	2,419	16,537
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	389,000	389,000	21,135	117,279	271,721	30%	29,837	126,764
Contingency	200,000	200,000	-	-	200,000		-	-
Total Operating Expenditures	22,041,045	22,041,045	1,581,190	6,457,358	15,583,687	29%	1,477,789	6,668,115
Excess (Deficit) of Revenues Over Expenditures	1,607,616	1,607,616	1,344,403	3,145,726	1,538,110		1,620,697	2,899,277
Transfer to Capital Projects Fund	1,200,000	1,200,000	-	-	1,200,000	0%	-	-
Total Expenditures	23,241,045	23,241,045	1,581,190	6,457,358	16,783,687		1,477,789	6,668,115
Net Income	407,616	407,616	1,344,403	3,145,726	338,110		1,620,697	2,899,277

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 Four Months Ended April 30, 2025

	Orginial Budget	Amended Budget	Actual April	Actual YTD	Favorable (Unfavorable)	%	2024 April	2024 YTD
All Activities and All Functions								
Salary	10,703,000	10,703,000	770,238	3,237,659	7,465,341	30%	710,517	3,248,528
Benefits	2,836,000	2,836,000	205,951	847,723	1,988,277	30%	188,617	785,913
Purchased professional services	1,368,700	1,368,700	83,617	311,459	1,057,241	23%	94,535	341,726
Purchased property services	1,003,500	1,003,500	54,899	256,156	747,344	26%	65,531	306,490
Other purchased services	267,260	267,260	46,538	113,763	153,497	43%	5,036	91,566
Supplies	783,850	783,850	52,857	203,990	579,860	26%	61,222	250,941
Capital outlay	-	-	-	-	-	0%	-	-
Other/EMS Adjustments	4,878,735	4,878,735	367,089	1,486,609	3,392,126	30%	352,329	1,642,951
Totals	21,841,045	21,841,045	1,581,190	6,457,358	15,383,687	30%	1,477,789	6,668,115
Contingency	200,000	200,000	-	-	200,000	0%	-	-
Total Expenditures	22,041,045	22,041,045	1,581,190	6,457,358	15,583,687	29%	1,477,789	6,668,115

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 April 30, 2025

	4/30/25
ASSETS	
Current Assets	
Checking/Savings	
ColoTrust	1,917,584
US Bank	5,619,332
Total Checking/Savings	7,536,916
Other Current Assets	
Lease receivable	2,523,081
Due from General Fund	-
Deferred outflows for lease financing	12,500,000
Total Other Current Assets	15,023,081
Total Current Assets	22,559,997
Capital Assets, net	20,081,103
TOTAL ASSETS	42,641,100
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	-
Payable to General Fund	1,074,734
Total Current Liabilities	1,074,734
Long-Term Liabilities	
Capital Lease Payable	12,500,000
Deferred inflow for leases	2,530,848
Total Long-term Liabilities	15,030,848
Total Liabilities	16,105,582
Equity	
Invested in Capital Assets	20,081,103
Committed for Capital Projects	6,454,415
Total Equity	26,535,518
TOTAL LIABILITIES & EQUITY	42,641,100

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

	Original Budget	Amended Budget	Actual April	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	90,684	(181,368)	33%
Lease Purchase Funding	-	-	-	-	-	0%
Impact fees	200,000	200,000	55,294	138,080	(61,920)	69%
Capital Grants	-	-	-	-	-	0%
Rent	150,000	150,000	20,004	96,941	(53,059)	65%
Sale of assets	-	-	-	-	-	0%
Interest	200,000	200,000	31,311	142,609	(57,391)	71%
Total Income	2,022,052	2,022,052	129,280	468,314	(1,553,738)	23%
Expense						
Capital equipment	1,222,000	1,222,000	-	615,241	(606,759)	50%
Station 2	8,000,000	8,000,000	1,109,244	3,519,936	(4,480,064)	44%
Purchase of 103 Sheppard Drive	-	-	-	-	-	
Lease purchase payment	1,100,000	1,100,000	-	-	(1,100,000)	0%
Total Expenses	10,322,000	10,322,000	1,109,244	4,135,177	(6,186,823)	40%
Net Income	(8,299,948)	(8,299,948)	(979,964)	(3,666,863)	4,633,085	44%