



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

**Balance Sheet
General**

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

Analysis of Cash Position

	<u>9/30/2025</u>	<u>9/30/2024</u>
Cash	5,960,284	9,484,344
Current liabilities	(2,415,081)	(1,415,423)
Actual quick assets	<u>\$ 3,545,203</u>	<u>\$ 8,068,922</u>
Cash committed for capital projects (Station 5)	<u>\$ 200,000</u>	
Fund Balance - General Fund	<u>\$ 5,737,250</u>	
Cash committed for capital projects (Station 2)	\$ -	
Cash committed for other capital expenditures	<u>\$ 4,646,380</u>	
Fund Balance - Capital Projects Fund	<u>\$ 4,646,380</u>	
Fund Balance - Total	<u>\$ 10,383,630</u>	

**Return on Cash
Balances**

COLOTRUST - Annual YTD yield 4.23%

Revenues

Ambulance

- Revenues through September are \$106,400 below budget and \$168,100 less than 2024.
- Average Daily Revenue through September is \$20,352, as compared to 2024 YE average of \$20,410.

Accounts Receivable

Ambulance

- Billed receivables equal 84 days of revenues, down 7 days from August.
- Ambulance billing write-off % through September is 64%, as compared to 64% for 2024.

Expenditures

General

Salary costs

- At the end of September we are at 77% of payroll budget, 73% 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 September revenues exceed expenditures by \$ 1,494,872

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 September 30, 2025

	9/30/2025	8/31/2025	9/30/2024
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	200	200	250
Cash - Checking	353,873	674,412	700,241
Certificates of Deposit	496,590	496,741	1,002,460
ColoTrust	5,112,002	5,692,431	7,781,394
Total Cash	<u>5,960,284</u>	<u>6,865,663</u>	<u>9,484,344</u>
Other Current Assets			
A/R - Ambulance	1,705,282	1,828,221	1,403,558
Due from Capital Projects Fund	396,340	414,201	(1,251,557)
Due from Contracting Parties	741,068	206,340	129,656
Cash with County Treasurer	68,859	107,647	113,952
Other	807,371	388,317	600,349
Allowances	(398,475)	(577,585)	(377,368)
Prepays	198,760	220,156	182,280
Total Other Current Assets	<u>3,519,204</u>	<u>2,587,297</u>	<u>800,869</u>
Total Current Assets	<u>9,479,488</u>	<u>9,452,959</u>	<u>10,285,214</u>
Capital Assets, net	2,747,948	2,747,948	4,529,278
TOTAL ASSETS	<u>12,227,436</u>	<u>12,200,907</u>	<u>14,814,492</u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	176,867	187,152	320,338
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	<u>2,238,214</u>	<u>2,154,862</u>	<u>1,095,085</u>
Total Current Liabilities	<u>2,415,081</u>	<u>2,342,015</u>	<u>1,415,423</u>
Long-Term Liabilities			
Capital Lease Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>2,415,081</u>	<u>2,342,015</u>	<u>1,415,423</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	4,042,378	4,159,197	4,759,859
Excess of Revenues over Expenditures, Net	1,494,872	1,424,591	3,909,931
Total Equity	<u>9,812,355</u>	<u>9,858,893</u>	<u>13,399,069</u>
TOTAL LIABILITIES & EQUITY	<u>12,227,436</u>	<u>12,200,907</u>	<u>14,814,492</u>

**Durango Fire Protection District
General Fund
Statement of Revenues Budget and Actual
For the NineMonths Ended September 30, 2025**

	Original Budget	Amended Budget	Actual September	Actual YTD	Favorable (Unfavorable)	Budget %	2024 September	2024 YTD
Local Government Funding								
Operations								
City of Durango	5,631,881	5,631,881	469,095	4,221,851	(1,410,030)	75%	463,331	4,438,273
DFPD Property Taxes	5,880,280	5,880,280	24,105	5,757,848	(122,432)	98%	65,092	6,274,773
DFPD SO Taxes	1,000,000	1,000,000	89,324	785,256	(214,744)	79%	95,781	787,802
DFPD Tribal Payment	15,000	15,000	-	21,780	6,780	145%	-	44,683
DFPD Other Property Taxes	75,000	75,000	-	79,018	4,018	105%	-	72,827
Total Local Government Operations Funding	<u>12,602,161</u>	<u>12,602,161</u>	<u>582,523</u>	<u>10,865,754</u>	<u>(1,736,407)</u>	86%	<u>624,203</u>	<u>11,618,358</u>
Other Revenues								
Ambulance Income	7,550,000	7,550,000	683,150	5,556,078	(1,993,922)	74%	679,827	5,724,142
IFT Transport Income	850,000	850,000	45,368	627,847	(222,153)	74%	123,622	752,559
CMS Supplemental Payment	1,000,000	1,000,000	-	-	(1,000,000)	0%	1,704,331	1,704,331
Prevention Fees	160,000	160,000	16,272	181,631	21,631	114%	17,094	183,535
Special Events Fees	20,000	20,000	-	11,435	(8,565)	57%	-	14,895
Wildland Fires	760,000	760,000	468,196	1,235,025	475,025	163%	204,424	892,267
Grants	306,000	306,000	-	72,546	(233,454)	24%	17,757	193,765
Interest	240,000	240,000	20,466	172,802	(67,198)	72%	34,933	250,640
Miscellaneous Income	60,500	60,500	759	60,589	89	100%	3	35,570
Rental of real estate	100,000	100,000	-	-	(100,000)	0%	-	-
Total Other Revenues	<u>11,046,500</u>	<u>11,046,500</u>	<u>1,234,211</u>	<u>7,917,952</u>	<u>(3,128,548)</u>	72%	<u>2,781,990</u>	<u>9,751,704</u>
Total Revenues	<u>23,648,661</u>	<u>23,648,661</u>	<u>1,816,734</u>	<u>18,783,707</u>	<u>(4,864,954)</u>	79%	<u>3,406,193</u>	<u>21,370,062</u>

**Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the NineMonths Ended September 30, 2025**

	Original Budget	Amended Budget	Actual September	Actual YTD	Favorable (Unfavorable)	%	2024 September	2024 YTD
Administration								
Office of the Chief								
Salary	510,000	510,000	43,002	395,741	114,259	78%	37,038	628,285
Benefits	130,000	130,000	10,710	97,635	32,365	75%	8,772	80,672
Purchased professional services	643,200	643,200	5,831	320,804	322,396	50%	5,313	524,286
Purchased property services	442,000	442,000	49,691	347,184	94,816	79%	39,780	432,397
Other purchased services	16,500	16,500	99	12,090	4,410	73%	2,634	14,043
Supplies	43,350	43,350	792	55,891	(12,541)	129%	4,125	74,739
Capital outlay	-	-	-	-	-	0%	-	-
Other/Pension	100,000	100,000	-	-	100,000	0%	-	-
Totals	<u>1,885,050</u>	<u>1,885,050</u>	<u>110,125</u>	<u>1,229,344</u>	<u>655,706</u>	65%	<u>97,662</u>	<u>1,754,422</u>
Operations								
Salary	151,000	151,000	9,472	143,634	7,366	95%	15,525	120,143
Benefits	47,000	47,000	3,292	39,586	7,414	84%	4,545	43,064
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	-	-	-	-	-		-	-
Other purchased services	-	-	-	-	-		-	-
Supplies	-	-	-	-	-		-	-
Capital outlay	-	-	-	-	-		-	-
Other	-	-	-	-	-		-	-
Totals	<u>198,000</u>	<u>198,000</u>	<u>12,764</u>	<u>183,220</u>	<u>14,780</u>	93%	<u>20,070</u>	<u>163,208</u>
Total Administration	<u>2,083,050</u>	<u>2,083,050</u>	<u>122,889</u>	<u>1,412,565</u>	<u>670,485</u>	68%	<u>117,732</u>	<u>1,917,630</u>

**Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the NineMonths Ended September 30, 2025**

	Original Budget	Amended Budget	Actual September	Actual YTD	Favorable (Unfavorable)	%	2024 September	2024 YTD
Fire Fighting								
Salary	4,193,000	4,193,000	325,225	3,199,342	993,658	76%	336,718	3,193,303
Salary - Single resource	667,000	667,000	215,628	1,007,068	(340,068)	151%	180,781	796,321
Benefits	1,240,000	1,240,000	124,909	987,186	252,814	80%	120,581	906,451
Purchased professional services	351,500	351,500	70	109,933	241,567	31%	47,827	176,082
Purchased property services	20,000	20,000	-	2,546	17,454	13%	227	34,570
Other purchased services	1,000	1,000	-	-	1,000	0%	-	468
Single resource purchased services	1,000	1,000	4,329	30,617	(29,617)	3062%	2,355	34,725
Supplies	369,500	369,500	56,336	321,874	47,626	87%	12,393	277,568
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	6,843,000	6,843,000	726,497	5,658,566	1,184,434	83%	700,882	5,419,488
Fire Prevention								
Salary	633,000	633,000	47,993	415,194	217,806	66%	41,076	447,594
Benefits	194,000	194,000	14,065	125,430	68,570	65%	13,990	120,931
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	4,000	4,000	-	1,532	2,468	38%	50	2,647
Supplies	17,300	17,300	370	14,481	2,819	84%	555	6,739
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	848,300	848,300	62,428	556,636	291,664	66%	55,671	577,911
Fire Training								
Salary	653,000	653,000	30,735	381,430	271,570	58%	40,939	340,477
Benefits	171,000	171,000	10,613	119,822	51,178	70%	10,450	87,779
Purchased professional services	114,000	114,000	9,367	60,224	53,776	53%	12,829	95,809
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	45,210	45,210	216	17,990	27,220	40%	881	29,690
Supplies	39,500	39,500	1,510	18,589	20,911	47%	766	21,136
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	1,022,710	1,022,710	52,442	598,054	424,656	58%	65,865	574,891

**Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the NineMonths Ended September 30, 2025**

	Original Budget	Amended Budget	Actual September	Actual YTD	Favorable (Unfavorable)	%	2024 September	2024 YTD
Fire Communications								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	400
Purchased property services	15,000	15,000	210	11,793	3,207	79%	927	9,809
Other purchased services	181,100	181,100	-	137,897	43,203	76%	-	143,698
Supplies	31,500	31,500	43	19,699	11,801	63%	23	6,475
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>227,600</u>	<u>227,600</u>	<u>252</u>	<u>169,389</u>	<u>58,211</u>	74%	<u>950</u>	<u>160,382</u>
Fire Repair Services								
Salary	326,000	326,000	23,776	224,220	101,780	69%	23,850	226,575
Benefits	101,000	101,000	7,647	72,400	28,600	72%	7,492	65,736
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	190,000	190,000	30,722	131,535	58,465	69%	16,685	124,456
Other purchased services	450	450	-	117	333	26%	-	36
Supplies	27,200	27,200	1,902	13,907	13,293	51%	1,041	12,546
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>644,650</u>	<u>644,650</u>	<u>64,048</u>	<u>442,179</u>	<u>202,471</u>	69%	<u>49,068</u>	<u>429,348</u>
EMS								
Salary	3,570,000	3,570,000	282,882	2,510,234	1,059,766	70%	226,599	2,172,607
Benefits	953,000	953,000	76,390	682,479	270,521	72%	65,570	589,400
Purchased professional services	260,000	260,000	16,699	198,887	61,113	76%	17,825	187,468
Purchased property services	3,500	3,500	-	600	2,900	17%	-	1,000
Other purchased services	18,000	18,000	1,184	12,598	5,402	70%	1,435	14,309
Supplies	199,500	199,500	13,618	130,642	68,858	65%	45,387	191,772
Capital outlay	-	-	-	-	-	0%	-	-
CMS contractual agreements	4,124,735	4,124,735	343,541	2,815,384	1,309,351	68%	360,889	3,055,489
Bad debts	<u>654,000</u>	<u>654,000</u>	<u>78,591</u>	<u>655,636</u>	<u>(1,636)</u>	100%	<u>83,490</u>	<u>697,237</u>
Totals	<u>9,782,735</u>	<u>9,782,735</u>	<u>812,906</u>	<u>7,006,460</u>	<u>2,776,275</u>	72%	<u>801,196</u>	<u>6,909,283</u>

**Durango Fire Protection District
General Fund
Expenditures Budget and Actual
For the NineMonths Ended September 30, 2025**

	Original Budget	Amended Budget	Actual September	Actual YTD	Favorable (Unfavorable)	%	2024 September	2024 YTD
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	333,000	333,000	19,185	210,630	122,370	63%	22,118	235,215
Other purchased services	-	-	-	-	-	0%	-	-
Supplies	56,000	56,000	2,625	34,356	21,644	61%	2,222	35,984
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>389,000</u>	<u>389,000</u>	<u>21,810</u>	<u>244,986</u>	<u>144,014</u>	63%	<u>24,340</u>	<u>271,199</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>1,863,272</u>	<u>16,088,835</u>	<u>5,952,210</u>	73%	<u>1,815,705</u>	<u>16,260,131</u>
Excess (Deficit) of Revenues Over Expenditures	<u>1,607,616</u>	<u>1,607,616</u>	<u>(46,538)</u>	<u>2,694,872</u>	<u>1,087,256</u>		<u>1,590,489</u>	<u>5,109,931</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>1,200,000</u>
Total Expenditures	23,241,045	23,241,045	1,863,272	17,288,835	5,952,210		1,815,705	17,460,131
Net Income	<u>407,616</u>	<u>407,616</u>	<u>(46,538)</u>	<u>1,494,872</u>	<u>1,087,256</u>		<u>1,590,489</u>	<u>3,909,931</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 NineMonths Ended September 30, 2025**

	<u>Orginal Budget</u>	<u>Amended Budget</u>	<u>Actual September</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2024 September</u>	<u>2024 YTD</u>
All Activities and All Functions								
Salary	10,703,000	10,703,000	978,714	8,276,862	2,426,138	77%	902,526	7,925,305
Benefits	2,836,000	2,836,000	247,626	2,124,537	711,463	75%	231,400	1,894,032
Purchased professional services	1,368,700	1,368,700	31,967	689,849	678,851	50%	83,794	984,045
Purchased property services	1,003,500	1,003,500	99,808	704,287	299,213	70%	79,737	837,446
Other purchased services	267,260	267,260	5,828	212,840	54,420	80%	7,355	239,617
Supplies	783,850	783,850	77,197	609,439	174,411	78%	66,513	626,959
Capital outlay	-	-	-	-	-	0%	-	-
Other/EMS Adjustments	<u>4,878,735</u>	<u>4,878,735</u>	<u>422,132</u>	<u>3,471,020</u>	<u>1,407,715</u>	71%	<u>444,380</u>	<u>3,752,727</u>
Totals	<u>21,841,045</u>	<u>21,841,045</u>	<u>1,863,272</u>	<u>16,088,835</u>	<u>5,752,210</u>	74%	<u>1,815,705</u>	<u>16,260,131</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>1,863,272</u>	<u>16,088,835</u>	<u>5,952,210</u>	73%	<u>1,815,705</u>	<u>16,260,131</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 September 30, 2025**

	9/30/25
ASSETS	
Current Assets	
Checking/Savings	
ColoTrust	1,952,948
US Bank	3,016,698
Total Checking/Savings	<u>4,969,646</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>19,670,887</u>
Capital Assets, net	<u>28,460,197</u>
TOTAL ASSETS	<u><u>48,131,084</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	-
Payable to General Fund	396,340
Total Current Liabilities	<u>396,340</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	15,024,507
Equity	
Invested in Capital Assets	28,460,197
Committed for Capital Projects	4,646,380
Total Equity	<u>33,106,577</u>
TOTAL LIABILITIES & EQUITY	<u><u>48,131,084</u></u>

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

	Original Budget	Amended Budget	Actual September	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	204,039	(68,013)	75%
Lease Purchase Funding	-	-	-	-	-	0%
Impact fees	200,000	200,000	24,625	401,310	201,310	201%
Capital Grants	-	-	-	-	-	0%
Rent	150,000	150,000	27,453	216,671	66,671	144%
Sale of assets	-	-	-	15,000	15,000	0%
Interest	200,000	200,000	20,013	258,783	58,783	129%
Total Income	<u>2,022,052</u>	<u>2,022,052</u>	<u>94,762</u>	<u>2,295,803</u>	<u>273,751</u>	114%
Expense						
Capital equipment	1,222,000	1,222,000	49,902	724,648	(497,352)	59%
Station 2	8,000,000	8,000,000	809,575	5,498,530	(2,501,470)	69%
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>859,477</u>	<u>6,761,789</u>	<u>(3,560,211)</u>	66%
Net Income	<u>(8,299,948)</u>	<u>(8,299,948)</u>	<u>(764,715)</u>	<u>(4,465,986)</u>	<u>3,833,962</u>	54%