



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

Balance Sheet  
 General

- Comparative balance sheet is shown for June 30, 2025; May 31, 2025 to June 30, 2024

Analysis of Cash Position

	<u>6/30/2025</u>	<u>6/30/2024</u>
Cash	6,477,448	7,646,145
Current liabilities	(2,369,505)	(1,552,957)
Actual quick assets	<u>\$ 4,107,943</u>	<u>\$ 6,093,187</u>
Cash committed for capital projects (Station 5)	<u>\$ 200,000</u>	
Fund Balance - General Fund	<u>\$ 6,286,763</u>	
Cash committed for capital projects (Station 2)	\$ -	
Cash committed for other capital expenditures	<u>\$ 5,421,512</u>	
Fund Balance - Capital Projects Fund	<u>\$ 5,421,512</u>	
Fund Balance - Total	<u>\$ 11,708,275</u>	

Return on Cash  
 Balances

COLOTRUST - Annual YTD yield 4.40%

Revenues

Ambulance

- Revenues through June are \$216,700 below budget and \$139,600 less than 2024.  
 - Average Daily Revenue through June is \$19,659, as compared to 2024 YE average of \$20,410.

Accounts Receivable

Ambulance

- Billed receivables equal 84 days of revenues, up 3 days from May.  
 - Ambulance billing write-off % through June is 62%, as compared to 64% for 2024.

Expenditures

General

Salary costs

- At the end of June we are at 50% of payroll budget, 50% 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 June revenues exceed expenditures by \$ 2,044,570

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 June 30, 2025**

	6/30/2025	5/31/2025	6/30/2024
ASSETS			
Current Assets			
Checking/Savings			
Cash			
Petty Cash	200	200	250
Cash - Checking	827,515	948,963	708,819
Certificates of Deposit	497,137	497,324	994,961
ColoTrust	5,151,114	5,132,668	5,942,114
Total Cash	<u>6,477,448</u>	<u>6,576,439</u>	<u>7,646,145</u>
Other Current Assets			
A/R - Ambulance	1,647,779	1,630,567	1,339,826
Due from Capital Projects Fund	529,495	1,829,378	(1,046,340)
Due from Contracting Parties	250,899	206,034	121,314
Cash with County Treasurer	1,059,626	334,045	1,027,879
Other	126,099	76,209	82,318
Allowances	(374,091)	(371,221)	(470,227)
Prepays	266,169	293,706	250,702
Total Other Current Assets	<u>3,505,977</u>	<u>3,998,718</u>	<u>1,305,472</u>
Total Current Assets	<u>9,983,425</u>	<u>10,575,157</u>	<u>8,951,616</u>
Capital Assets, net	2,747,948	2,747,948	4,529,278
<b>TOTAL ASSETS</b>	<u><u>12,731,373</u></u>	<u><u>13,323,105</u></u>	<u><u>13,480,894</u></u>
LIABILITIES & EQUITY			
Liabilities			
Current Liabilities			
Accounts Payable	128,429	187,370	370,953
Prepaid from Contracting Parties	-	-	-
Other Current Liabilities	<u>2,241,076</u>	<u>2,229,175</u>	<u>1,182,004</u>
Total Current Liabilities	<u>2,369,505</u>	<u>2,416,545</u>	<u>1,552,957</u>
Long-Term Liabilities			
Capital Lease Payable	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>2,369,505</u>	<u>2,416,545</u>	<u>1,552,957</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	4,042,193	5,206,864	4,759,859
Excess of Revenues over Expenditures, Net	2,044,570	1,424,591	2,438,800
Total Equity	<u>10,361,868</u>	<u>10,906,560</u>	<u>11,927,937</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>12,731,373</u></u>	<u><u>13,323,105</u></u>	<u><u>13,480,894</u></u>

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

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual June</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>Budget %</u>	<u>2024 June</u>	<u>2024 YTD</u>
Local Government Funding								
Operations								
City of Durango	5,631,881	5,631,881	469,095	2,814,567	(2,817,314)	50%	463,331	3,048,281
DFPD Property Taxes	5,880,280	5,880,280	1,043,646	5,560,132	(320,148)	95%	963,240	5,941,695
DFPD SO Taxes	1,000,000	1,000,000	92,154	522,305	(477,695)	52%	91,868	511,741
DFPD Tribal Payment	15,000	15,000	-	21,780	6,780	145%	44,683	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>1,604,895</u>	<u>8,997,803</u>	<u>(3,604,358)</u>	71%	<u>1,563,122</u>	<u>9,619,227</u>
Other Revenues								
Ambulance Income	7,550,000	7,550,000	524,096	3,558,341	(3,991,659)	47%	620,349	3,697,913
IFT Transport Income	850,000	850,000	115,982	437,584	(412,416)	51%	96,640	476,609
CMS Supplemental Payment	1,000,000	1,000,000	-	-	(1,000,000)	0%	-	-
Prevention Fees	160,000	160,000	18,354	131,288	(28,712)	82%	8,716	138,276
Special Events Fees	20,000	20,000	-	11,435	(8,565)	57%	8,560	12,085
Wildland Fires	760,000	760,000	52,497	210,285	(549,715)	28%	26,464	106,590
Grants	306,000	306,000	17,517	29,995	(276,005)	10%	992	136,165
Interest	240,000	240,000	19,306	106,366	(133,634)	44%	26,565	138,580
Miscellaneous Income	60,500	60,500	40,211	52,633	(7,867)	87%	6,041	32,663
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>787,963</u>	<u>4,537,927</u>	<u>(6,508,573)</u>	41%	<u>794,327</u>	<u>4,738,881</u>
Total Revenues	<u>23,648,661</u>	<u>23,648,661</u>	<u>2,392,858</u>	<u>13,535,729</u>	<u>(10,112,932)</u>	57%	<u>2,357,449</u>	<u>14,358,109</u>

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

	Original Budget	Amended Budget	Actual June	Actual YTD	Favorable (Unfavorable)	%	2024 June	2024 YTD
Administration								
Office of the Chief								
Salary	510,000	510,000	43,002	269,258	240,742	53%	37,038	517,170
Benefits	130,000	130,000	10,784	61,442	68,558	47%	8,049	55,788
Purchased professional services	643,200	643,200	94,904	283,155	360,045	44%	40,799	331,911
Purchased property services	442,000	442,000	43,423	234,004	207,996	53%	71,873	270,802
Other purchased services	16,500	16,500	469	9,659	6,841	59%	1,214	9,424
Supplies	43,350	43,350	1,080	35,093	8,257	81%	3,553	54,107
Capital outlay	-	-	-	-	-	0%	-	-
Other/Pension	100,000	100,000	-	-	100,000	0%	-	-
Totals	<u>1,885,050</u>	<u>1,885,050</u>	<u>193,662</u>	<u>892,611</u>	<u>992,439</u>	47%	<u>162,527</u>	<u>1,239,201</u>
Operations								
Salary	151,000	151,000	13,984	82,869	68,131	55%	15,525	73,568
Benefits	47,000	47,000	4,069	25,917	21,083	55%	5,033	28,447
Purchased professional services	-	-	-	-	-	-	-	-
Purchased property services	-	-	-	-	-	-	-	-
Other purchased services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Totals	<u>198,000</u>	<u>198,000</u>	<u>18,054</u>	<u>108,786</u>	<u>89,214</u>	55%	<u>20,558</u>	<u>102,015</u>
Total Administration	<u>2,083,050</u>	<u>2,083,050</u>	<u>211,716</u>	<u>1,001,397</u>	<u>1,081,653</u>	48%	<u>183,086</u>	<u>1,341,216</u>

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

	Original Budget	Amended Budget	Actual June	Actual YTD	Favorable (Unfavorable)	%	2024 June	2024 YTD
<b>Fire Fighting</b>								
Salary	4,193,000	4,193,000	379,328	2,249,148	1,943,852	54%	347,829	2,198,438
Salary - Single resource	667,000	667,000	127,433	409,910	257,090	61%	134,501	327,629
Benefits	1,240,000	1,240,000	114,708	605,823	634,177	49%	109,700	575,334
Purchased professional services	351,500	351,500	70	7,804	343,696	2%	5,276	45,565
Purchased property services	20,000	20,000	1,878	2,338	17,662	12%	1,105	25,510
Other purchased services	1,000	1,000	-	-	1,000	0%	-	468
Single resource purchased services	1,000	1,000	3,326	10,303	(9,303)	1030%	11,719	18,543
Supplies	369,500	369,500	26,628	125,682	243,818	34%	74,667	207,787
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>6,843,000</u>	<u>6,843,000</u>	<u>653,371</u>	<u>3,411,009</u>	<u>3,431,991</u>	50%	<u>684,796</u>	<u>3,399,275</u>
<b>Fire Prevention</b>								
Salary	633,000	633,000	42,024	289,204	343,796	46%	46,346	315,301
Benefits	194,000	194,000	13,707	85,847	108,153	44%	13,079	80,908
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	4,000	4,000	-	1,069	2,931	27%	180	2,597
Supplies	17,300	17,300	-	4,727	12,573	27%	459	4,617
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>848,300</u>	<u>848,300</u>	<u>55,731</u>	<u>380,847</u>	<u>467,453</u>	45%	<u>60,064</u>	<u>403,423</u>
<b>Fire Training</b>								
Salary	653,000	653,000	38,820	279,557	373,443	43%	47,431	221,416
Benefits	171,000	171,000	11,937	84,686	86,314	50%	10,716	57,246
Purchased professional services	114,000	114,000	4,142	19,731	94,269	17%	12,453	65,089
Purchased property services	-	-	-	-	-	0%	-	-
Other purchased services	45,210	45,210	255	10,747	34,463	24%	2,093	20,852
Supplies	39,500	39,500	6,672	17,360	22,140	44%	951	15,616
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>1,022,710</u>	<u>1,022,710</u>	<u>61,826</u>	<u>412,080</u>	<u>610,630</u>	40%	<u>73,644</u>	<u>380,218</u>

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

	Original Budget	Amended Budget	Actual June	Actual YTD	Favorable (Unfavorable)	%	2024 June	2024 YTD
<b>Fire Communications</b>								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	400
Purchased property services	15,000	15,000	210	9,172	5,829	61%	1,730	6,473
Other purchased services	181,100	181,100	-	92,663	88,437	51%	40,355	103,343
Supplies	31,500	31,500	1,162	15,596	15,904	50%	209	6,452
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
<b>Totals</b>	<b>227,600</b>	<b>227,600</b>	<b>1,372</b>	<b>117,430</b>	<b>110,170</b>	<b>52%</b>	<b>42,294</b>	<b>116,668</b>
<b>Fire Repair Services</b>								
Salary	326,000	326,000	24,375	155,459	170,541	48%	23,850	155,025
Benefits	101,000	101,000	8,255	48,075	52,925	48%	7,069	44,093
Purchased professional services	-	-	-	-	-	0%	-	-
Purchased property services	190,000	190,000	17,521	57,798	132,202	30%	13,950	79,167
Other purchased services	450	450	-	63	387	14%	-	36
Supplies	27,200	27,200	8,589	15,946	11,254	59%	1,609	8,717
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
<b>Totals</b>	<b>644,650</b>	<b>644,650</b>	<b>58,740</b>	<b>277,340</b>	<b>367,310</b>	<b>43%</b>	<b>46,479</b>	<b>287,038</b>
<b>EMS</b>								
Salary	3,570,000	3,570,000	260,355	1,695,752	1,874,248	48%	234,068	1,518,201
Benefits	953,000	953,000	76,318	454,246	498,754	48%	68,868	401,119
Purchased professional services	260,000	260,000	19,656	149,696	110,304	58%	17,846	136,185
Purchased property services	3,500	3,500	600	600	2,900	17%	-	1,000
Other purchased services	18,000	18,000	449	6,921	11,079	38%	602	8,325
Supplies	199,500	199,500	6,978	84,867	114,633	43%	14,368	106,634
Capital outlay	-	-	-	-	-	0%	-	-
CMS contractual agreements	4,124,735	4,124,735	255,884	1,750,009	2,374,726	42%	331,850	1,979,292
Bad debts	654,000	654,000	54,539	380,244	273,756	58%	77,301	461,289
<b>Totals</b>	<b>9,782,735</b>	<b>9,782,735</b>	<b>674,779</b>	<b>4,522,334</b>	<b>5,260,401</b>	<b>46%</b>	<b>744,903</b>	<b>4,612,047</b>

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

	Original Budget	Amended Budget	Actual June	Actual YTD	Favorable (Unfavorable)	%	2024 June	2024 YTD
Fire Stations and Buildings								
Salary	-	-	-	-	-		-	-
Benefits	-	-	-	-	-		-	-
Purchased professional services	-	-	-	-	-		-	-
Purchased property services	333,000	333,000	17,654	143,514	189,486	43%	25,056	154,592
Other purchased services	-	-	-	-	-	0%	-	-
Supplies	56,000	56,000	2,363	25,208	30,792	45%	3,279	24,831
Capital outlay	-	-	-	-	-	0%	-	-
Other	-	-	-	-	-		-	-
Totals	<u>389,000</u>	<u>389,000</u>	<u>20,017</u>	<u>168,722</u>	<u>220,278</u>	43%	<u>28,335</u>	<u>179,423</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>1,737,550</u>	<u>10,291,159</u>	<u>11,749,886</u>	47%	<u>1,863,601</u>	<u>10,719,309</u>
Excess (Deficit) of Revenues Over Expenditures	<u>1,607,616</u>	<u>1,607,616</u>	<u>655,308</u>	<u>3,244,570</u>	<u>1,636,954</u>		<u>493,847</u>	<u>3,638,800</u>
Transfer to Capital Projects Fund	<u>1,200,000</u>	<u>1,200,000</u>	<u>1,200,000</u>	<u>1,200,000</u>	<u>-</u>	100%	<u>1,200,000</u>	<u>1,200,000</u>
Total Expenditures	23,241,045	23,241,045	2,937,550	11,491,159	11,749,886		3,063,601	11,919,309
Net Income	<u>407,616</u>	<u>407,616</u>	<u>(544,692)</u>	<u>2,044,570</u>	<u>1,636,954</u>		<u>(706,153)</u>	<u>2,438,800</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 Six Months Ended June 30, 2025**

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual June</u>	<u>Actual YTD</u>	<u>Favorable (Unfavorable)</u>	<u>%</u>	<u>2024 June</u>	<u>2024 YTD</u>
All Activities and All Functions								
Salary	10,703,000	10,703,000	929,320	5,431,156	5,271,844	51%	886,589	5,326,749
Benefits	2,836,000	2,836,000	239,779	1,366,036	1,469,964	48%	222,515	1,242,935
Purchased professional services	1,368,700	1,368,700	118,771	460,387	908,313	34%	76,374	579,150
Purchased property services	1,003,500	1,003,500	81,285	447,426	556,074	45%	113,714	537,544
Other purchased services	267,260	267,260	4,499	131,424	135,836	49%	56,163	163,588
Supplies	783,850	783,850	53,472	324,478	459,372	41%	99,096	428,762
Capital outlay	-	-	-	-	-	0%	-	-
Other/EMS Adjustments	<u>4,878,735</u>	<u>4,878,735</u>	<u>310,424</u>	<u>2,130,252</u>	<u>2,748,483</u>	44%	<u>409,151</u>	<u>2,440,582</u>
Totals	<u>21,841,045</u>	<u>21,841,045</u>	<u>1,737,550</u>	<u>10,291,159</u>	<u>11,549,886</u>	47%	<u>1,863,601</u>	<u>10,719,309</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>1,737,550</u>	<u>10,291,159</u>	<u>11,749,886</u>	47%	<u>1,863,601</u>	<u>10,719,309</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 June 30, 2025**

6/30/25

ASSETS	
Current Assets	
Checking/Savings	
ColoTrust	1,931,635
US Bank	3,946,298
Total Checking/Savings	<u>5,877,933</u>
Other Current Assets	
Lease receivable	2,406,817
Due from General Fund	-
Deferred outflows for lease financing	<u>12,294,424</u>
Total Other Current Assets	14,701,241
 Total Current Assets	 <u>20,579,174</u>
Capital Assets, net	<u>28,460,197</u>
 TOTAL ASSETS	 <u>49,039,371</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	-
Payable to General Fund	<u>529,495</u>
Total Current Liabilities	529,495
Long-Term Liabilities	
Capital Lease Payable	12,255,920
Deferred inflow for leases	<u>2,372,247</u>
Total Long-term Liabilities	14,628,167
Total Liabilities	15,157,662
Equity	
Invested in Capital Assets	28,460,197
Committed for Capital Projects	<u>5,421,512</u>
Total Equity	33,881,709
 TOTAL LIABILITIES & EQUITY	 <u>49,039,371</u>

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

	Original Budget	Amended Budget	Actual June	Actual YTD	Favorable (Unfavorable)	Budget %
Income/Expenses						
Income						
Transfer from General Fund	1,200,000	1,200,000	1,200,000	1,200,000	-	100%
Capital Contribution from City of Durango	272,052	272,052	22,671	136,026	(136,026)	50%
Lease Purchase Funding	-	-	-	-	-	0%
Impact fees	200,000	200,000	72,945	321,883	121,883	161%
Capital Grants	-	-	-	-	-	0%
Rent	150,000	150,000	27,315	134,382	(15,618)	90%
Sale of assets	-	-	-	-	-	0%
Interest	200,000	200,000	25,582	195,675	(4,325)	98%
Total Income	<u>2,022,052</u>	<u>2,022,052</u>	<u>1,348,513</u>	<u>1,987,966</u>	<u>(34,086)</u>	98%
Expense						
Capital equipment	1,222,000	1,222,000	18,832	634,073	(587,927)	52%
Station 2	8,000,000	8,000,000	22,680	4,193,086	(3,806,914)	52%
Purchase of 103 Sheppard Drive	-	-	-	-	-	
Lease purchase payment	1,100,000	1,100,000	538,611	538,611	(561,389)	0%
Total Expenses	<u>10,322,000</u>	<u>10,322,000</u>	<u>580,123</u>	<u>5,365,770</u>	<u>(4,956,230)</u>	52%
Net Income	<u>(8,299,948)</u>	<u>(8,299,948)</u>	<u>768,390</u>	<u>(3,377,804)</u>	<u>4,922,144</u>	41%