



October 2019

Monthly Financial Report

City of Durango

Monthly Tax Report

OCTOBER 2019

Collections of Prior Months' Filings



	October	%	Year to Date	%
3% SALES TAX	\$2,325,972	0.9	\$20,725,808	3.4
.5% SALES TAX	\$387,798	n/a	\$1,151,308	n/a
3% USE TAX RETURNS	\$28,331	4.6	\$283,109	8.0
.5% USE TAX RETURNS	\$4,724	n/a	\$10,136	n/a
3% USE TAX BUILDING PERMITS	\$24,338	-73.1	\$518,719	-0.7
.5% USE TAX BUILDING PERMITS	\$4,058	n/a	\$16,471	n/a
3% USE TAX MOTOR VEHICLES	\$35,603	-33.7	\$509,856	9.0
.5% USE TAX MOTOR VEHICLES	\$5,936	n/a	\$20,382	n/a
LODGERS TAX	\$141,503	-0.8	\$957,111	7.1

SALES TAX COLLECTIONS BY SIC CODE

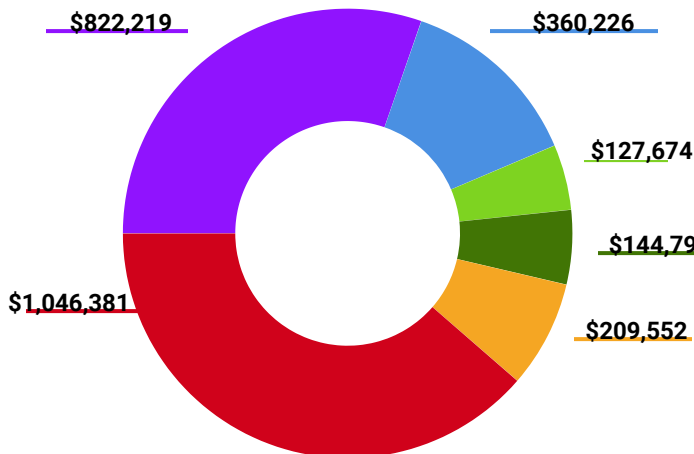


		% of Total Collected		% of Total Collected
RETAIL	\$85,379	3.15	\$664,746	3.05
MEDICAL	\$6,736	.25	\$59,663	0.27

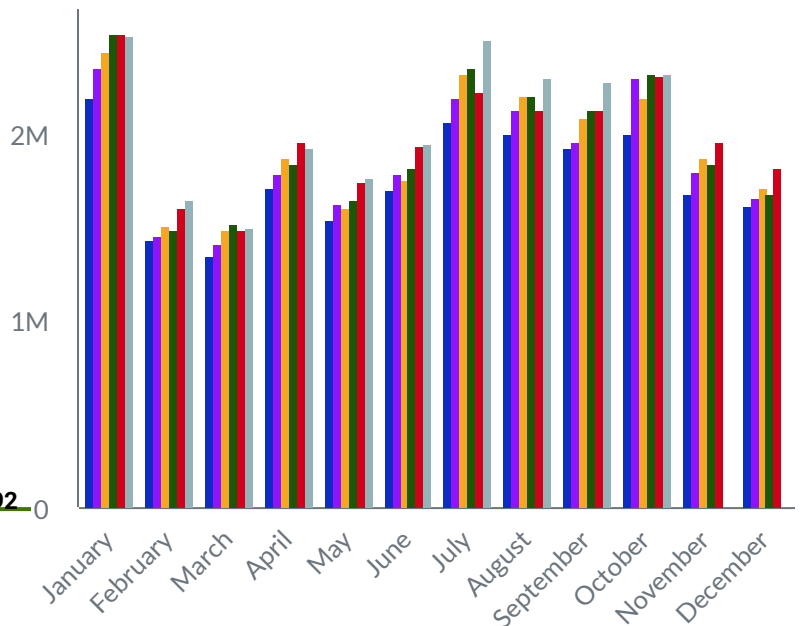
MONTHLY BY AREA (3.5%)

Does not include penalty, interest, refunds or adjustment

- Central Business District (30.33%)
- North Durango (13.29%)
- Other Durango (4.71%)
- Outside City Limits (5.34%)
- Sales Tax Only (7.73%)
- South Durango (38.6%)



5 YEAR HISTORY OF 3% SALES TAX



■ 2014 ■ 2015 ■ 2016 ■ 2017 ■ 2018 ■ 2019

Capital Projects \$500,000+

October, 2019	YTD Budget	YTD Actuals	YTD Enc	YTD Available	Date Appropriated
2019					
1107 : Florida Raw Water Line Replacement	500,000	0	0	500,000	2017
0167 : Recreation Center Improvements	552,052	286,045	1,768	264,238	2019*
0162 : 32nd Street Storm Sewer Treatment Pond	558,149	19,658	9	538,483	2016
0228 : Lake Nighthorse	570,870	192,301	93,198	285,370	2019
0226 : Rotary Park Restrooms	600,000	2,662	12,290	585,048	2019
1081 : Florida River Intake @ Rainbow Ranch	640,973	432,799	128,810	79,364	2018
1048 : WTP Office Expansion	660,681	462,575	111,395	86,711	2017
0012 : Open Space Acquisition	706,959	0	0	706,959	2019*
2047 : Limited Storage Liftstation/Emergency Vaults	787,165	0	0	787,165	2017
0229 : RCH to Swinging Bridge Trail ART	800,000	54,842	13,079	732,079	2018
1114 : Ridges Basin WTP Water Main Extension	920,000	0	0	920,000	2018
2031 : Lift Station Replacement	1,065,359	16,372	73,124	975,864	2017
0221 : Park Maintenance Shop	1,687,332	1,519,759	116,307	51,266	2017
5002 : Terminal Improvements	1,700,393	1,421,651	262,439	16,303	1/01/2018
0235 : Oxbow Park River Access	1,993,523	358,357	1,635,194	-28	2018
1075 : New 3 MG Tank	2,079,718	0	45,807	2,033,911	2016
9028 : Needham Connect II	2,248,531	880	0	2,247,651	2017& 2018
1079 : Meter Replacement Program	2,890,345	797,408	389,734	1,703,204	2019
6059 : Acquire Crossfire Parcel	3,990,500	78,500	0	3,912,000	6/04/2019
1117 : Administration Building Design/Construction	4,794,048	401,981	3,868,982	523,084	2019
2056 : Santa Rita Utilities Administration Building	4,794,048	401,900	3,875,651	516,497	2019
0220 : ACP to Oxbow Park Trail	6,036,294	2,046,077	3,907,229	82,988	2019^
5041 : Taxiway A Schedule III Reconstruction	7,948,304	6,469,267	999,263	479,774	1/01/2019
9025 : State Revolving Loan Fund (SRF - EPA)	15,721,597	9,155,885	6,169,642	396,070	2016
SubTotal : 2019	64,246,841	24,118,919	21,703,921	18,424,001	
* Annual Appropriation					
^ 2019, earlier appropriation in a different account in 2017					

For more information regarding this report please contact: Devon Schmidt, Acting Finance Director @ 970-375-5040 or email her at devon.schmidt@durangogov.org .



**General Fund
Budget To Actuals Statement Report**

For the ten months ending October 31, 2019

	Current Month Actuals	2019 Original Budget	2019 Revised Budget	Oct. YTD Actuals	YTD Budget Variance	Percent Remaining
Revenue						
Property Tax	\$ 6,343	\$ 2,789,748	\$ 2,789,748	\$ 2,682,315	\$ 107,433	4%
Specific Ownership Tax	28,752	240,000	240,000	220,827	19,173	8%
Sales Tax	1,550,648	16,165,000	16,165,000	13,817,666	2,347,334	15%
Use Tax>Returns	18,888	300,000	300,000	188,746	111,254	37%
Use Tax-Building Permits	16,225	600,000	600,000	345,825	254,175	42%
Use Tax-Motor Vehicles	23,735	375,000	375,000	339,916	35,084	9%
County Sales Tax	400,570	4,250,000	4,250,000	3,207,862	1,042,138	25%
Joint Sales Tax	168,094	2,071,354	2,071,354	1,680,937	390,417	19%
Audit Revenue	4,912	150,000	150,000	32,610	117,390	78%
Tobacco Tax	7,493	90,000	90,000	58,008	31,992	36%
Electric Franchise Fee	77,683	900,000	900,000	746,673	153,327	17%
Gas Occupational Tax	4,500	114,000	114,000	88,000	26,000	23%
Telephone Occupational Tax	782	15,000	15,000	8,141	6,859	46%
Cable TV Franchise Fee	0	170,000	170,000	81,914	88,086	52%
Liquor Occupational Tax	5,300	55,000	55,000	45,800	9,200	17%
PEG Fees	0	18,000	18,000	7,700	10,300	57%
Medicinal Marijuana Operational Fee	0	10,000	10,000	5,000	5,000	50%
Recreational Marijuana Operational Fee	15,000	65,000	65,000	55,000	10,000	15%
State Marijuana Sales Tax	38,678	425,000	425,000	307,925	117,075	28%
50/50 Sidewalk Assesment	0	15,000	15,000	0	15,000	100%
Liquor License Local	2,029	20,000	20,000	18,038	1,962	10%
Renewal Fee Liquor License	1,200	15,000	15,000	10,200	4,800	32%
Business Licenses	4,541	300,000	300,000	155,575	144,425	48%
Special Licenses	620	12,000	12,000	12,700	-700	-6%
Special Permits	270	2,500	2,500	1,660	840	34%
Medicinal Marijuana Licenses	1,000	6,000	6,000	4,000	2,000	33%
Recreational Marijuana License	10,000	39,000	39,000	41,000	-2,000	-5%
Building Permits	24,864	450,000	450,000	273,900	176,100	39%
Storm Water Quality Permit	0	1,000	1,000	600	400	40%

CDBG Grant	127,000	0	858,993	414,800	444,193	52%
Federal Grants	0	162,838	170,884	0	170,884	100%
Mineral Lease	0	85,000	85,000	76,898	8,102	10%
State Grants	11,123	254,554	623,026	227,728	395,298	63%
Motor Vehicle Registration \$1.50	5,332	27,000	27,000	49,813	-22,813	-84%
Motor Vehicle Registration \$2.50	0	40,000	40,000	0	40,000	100%
Highway User Tax Distribution	50,516	515,000	515,000	532,261	-17,261	-3%
Severance Tax	0	109,000	109,000	220,927	-111,927	-103%
Road and Bridge Distribution	6,671	200,000	200,000	194,907	5,093	3%
Police Dispatch Fees	253,699	1,000,000	1,000,000	1,010,740	-10,740	-1%
Warrant Process Fee	250	3,500	3,500	2,300	1,200	34%
Court Costs	1,917	55,250	55,250	17,318	37,932	69%
Defensive Driving Fee	150	2,500	2,500	1,380	1,120	45%
Zoning and Subdivision Fees	6,170	95,000	95,000	115,709	-20,709	-22%
Sales of Maps and Publications	0	500	500	19	481	96%
Court Processing Fee	90	1,000	1,000	671	329	33%
Historic Preservation Project Fee	0	500	500	0	500	100%
Miscellaneous Court Fees	1,853	40,000	40,000	20,722	19,278	48%
Police Service Charges	2,759	40,000	40,000	30,210	9,790	24%
Police Sales	0	7,000	7,000	468	6,532	93%
Court Surcharge Fee	1,360	28,000	28,000	12,099	15,901	57%
Grave Openings	7,900	35,000	35,000	45,750	-10,750	-31%
Sale of Cemetery Lots	6,700	50,000	50,000	46,400	3,600	7%
Perpetual Care Fee	0	500	500	0	500	100%
Lake Nighthorse Operations	13,570	303,225	303,225	250,428	52,797	17%
Recreation Center	156,937	2,570,065	2,570,065	1,915,644	654,421	25%
Chapman Hill Revenues	25,253	451,450	451,450	218,493	232,957	52%
Recreation Cash Over/Short	-9	100	100	-84	184	184%
Recreation Youth Programs	53,264	598,006	598,006	464,070	133,936	22%
Recreation Adult Programs	660	118,495	118,495	72,996	45,499	38%
Special Event Fees-Parks and Recreation	1,346	30,500	30,500	19,241	11,259	37%
Special Event Fees	3,021	46,000	46,000	39,485	6,515	14%
Traffic Fines	7,484	175,000	175,000	87,339	87,661	50%
Non-Traffic Fines	1,305	35,000	35,000	10,436	24,564	70%
Library Fines	1,850	28,000	28,000	20,322	7,678	27%
Interest Earned	12,166	75,000	75,000	93,123	-18,123	-24%
Fair Value Adj On Investments	32,280	0	0	90,319	-90,319	0%

Rental On Land	0	275,000	275,000	230,005	44,995	16%
Rental On Buildings	9,870	125,000	125,000	98,451	26,549	21%
Rental On Equipment	0	8,000	8,000	0	8,000	100%
Other Contributions	0	250,000	250,000	219,325	30,675	12%
Durango Welcome Center Advertising	0	24,000	24,000	0	24,000	100%
Recreation Donations	4	300	300	220	80	27%
K9 Donations	0	0	0	745	-745	0%
Donations	0	0	0	1,500	-1,500	0%
Fall/Spring Cleanup Fee	15,546	190,000	190,000	146,606	43,395	23%
Police Confiscations	0	0	0	4,163	-4,163	0%
Affordable Housing Fee	8,920	0	0	8,920	-8,920	0%
Twin Buttes 1% Transfer Fee	19,690	30,000	30,000	46,010	-16,010	-53%
Three Springs Transfer Fee	0	150,000	150,000	72,684	77,316	52%
Restitution	4,418	50,000	50,000	48,638	1,362	3%
Cash Over Short	-1	250	250	16	234	94%
Other Revenue	388	185,000	185,000	104,887	80,113	43%
CORA Requests	258	0	0	1,377	-1,377	0%
Library Other Revenues	1,208	14,000	14,000	13,001	999	7%
Library Facility Rentals	1,400	30,000	30,000	30,969	-969	-3%
Administration Fee	642,025	2,522,847	2,522,847	2,625,473	-102,626	-4%
Interfund Transfer	101,685	915,849	915,849	406,740	509,109	56%
Pension Forfeiture/Interest	43,227	75,000	75,000	162,002	-87,002	-116%
Sale of Fixed Assets	676	15,000	15,000	1,176	13,824	92%
TOTAL						
	\$ 4,054,058	\$ 41,706,831	\$ 42,942,342	\$ 34,964,380	\$ 7,977,962	

Expenditures

City Council	\$ 13,788	\$ 253,120	\$ 253,120	\$ 239,464	\$ 12,684	5%
Boards & Commissions	9	0	0	20	-20	0%
City Manager	157,838	718,909	718,909	702,589	15,783	2%
City Attorney	28,208	387,569	387,569	298,876	86,711	22%
Public Information	25,790	329,174	329,174	217,976	103,109	31%
Durango Welcome Center	8,004	99,894	99,894	76,685	12,406	12%
Human Resources	30,267	505,609	549,888	400,297	138,741	25%
City Clerk	43,936	632,872	632,872	516,530	55,348	9%
Municipal Court	21,605	314,217	314,217	241,114	73,103	23%
Defensive Driving	150	3,765	3,765	1,948	1,052	28%
Mayor's Youth Advisory Commission	111	3,240	3,240	815	1,984	61%

Accounting	69,237	924,777	924,777	785,504	129,108	14%
Information Services	133,459	2,068,974	2,068,974	1,770,809	253,785	12%
Grants Contracts	10,735	261,852	261,852	172,408	89,357	34%
Customer Service	43,368	544,702	544,702	449,112	87,457	16%
Planning/Community Development	106,772	1,547,706	1,559,562	1,125,654	412,653	26%
Public Art Program	0	23,302	23,302	0	22,406	96%
Code Enforcement	17,878	209,781	209,781	176,224	32,943	16%
Police Administration	305,870	2,774,749	3,165,770	2,337,080	746,219	24%
Police Operations	336,612	5,052,261	5,069,261	3,820,136	1,249,125	25%
911 Communications	127,052	1,741,456	1,741,456	1,368,548	369,165	21%
Fire Administration	401,554	5,415,956	5,415,956	4,385,081	1,030,875	19%
Engineering	70,827	911,167	911,167	739,278	170,720	19%
Streets Maintenance	178,654	1,839,497	1,839,497	1,298,232	509,315	28%
Snow and Ice	83,297	708,767	708,767	625,386	20,483	3%
Street Cleaning	47,446	362,772	362,772	316,061	33,356	9%
Parks & Recreation	589,557	8,212,069	8,212,069	6,215,718	1,693,676	21%
Library	172,368	2,354,679	2,411,675	2,009,149	342,055	14%
Fort Lewis Mesa Branch Library	600	5,200	5,200	3,458	347	7%
Sunnyside Branch Library	84	5,200	5,200	3,648	401	8%
Human Services	24,167	321,000	321,000	260,549	60,451	19%
Community Services Contract	34,443	413,818	413,818	344,515	69,303	17%
Economic Development	127,000	17,500	876,493	415,737	460,756	53%
Buildings	70,685	872,737	935,517	768,633	150,943	16%
Non-Departmental Miscellaneous	155,404	1,053,280	1,146,626	992,194	154,432	13%
Total	\$ 3,436,774	\$ 40,891,571	\$ 42,427,842	\$ 33,079,454	\$ 8,590,210	

INTERNAL SERVICES FUNDS

Budget To Actuals Statement Report

For the ten months ending October 31, 2019

	Current Month	2019 Original	2019 Revised	Oct. YTD	YTD Budget	Percent
	Actuals	Budget	Budget	Actuals	Variance	Remaining
Revenues						
General Services Fund	\$ 19,186	\$ 87,000	\$ 87,000	\$ 80,490	\$ 6,510	7%
CERF Fund	821,226	3,297,456	3,297,456	3,335,066	-37,610	-1%
Self Insurance Fund	496,973	6,555,498	6,555,498	5,424,739	1,130,759	17%
Risk Manager Fund	297,786	1,194,437	1,194,437	1,207,885	-13,448	-1%
Total	\$ 1,635,171	\$ 11,134,391	\$ 11,134,391	\$ 10,048,180	\$ 1,086,211	
Expenditures						
General Services Fund	\$ 16,896	\$ 259,748	\$ 259,748	\$ 184,154	\$ 73,863	28%
CERF Fund	750,055	3,934,065	4,174,125	2,421,314	1,508,511	36%
Self Insurance	866,966	6,273,580	6,273,580	4,686,759	1,459,086	23%
Risk Manager Fund	229,200	1,167,581	1,167,581	1,146,615	19,007	2%
Total	\$ 1,863,117	\$ 11,634,974	\$ 11,875,034	\$ 8,438,842	\$ 3,060,467	

ENTERPRISE FUNDS
Budget To Actuals Statement Report
For the ten months ending October 31, 2019

	Current						
	Month	2019 Original	2019 Revised	Oct. YTD	YTD Budget		Percent
	Actuals	Budget	Budget	Actuals	Variance		Remaining
Revenues							
Water Fund	\$ 847,961	\$ 7,977,500	\$ 7,977,500	\$ 6,837,128	\$ 1,140,372		14%
Sewer Fund	731,044	8,395,435	8,395,435	6,766,812	1,628,623		19%
Airport Fund	409,012	3,740,987	3,740,987	3,364,990	375,997		10%
Sustainable Services Fund	256,837	2,811,000	2,834,378	2,555,616	278,762		10%
Transportation Services Fund	310,560	3,708,250	3,713,318	2,626,624	1,086,694		29%
Total	<u>\$ 2,555,414</u>	<u>\$ 26,633,172</u>	<u>\$ 26,661,618</u>	<u>\$ 22,151,170</u>	<u>\$ 4,510,448</u>		
Expenditures							
Water Fund	\$ 436,350	\$ 10,648,994	\$ 10,723,994	\$ 9,523,145	\$ 1,069,258		10%
Sewer Fund	457,353	12,172,900	12,172,900	10,895,233	940,945		8%
Airport Fund	356,781	3,764,469	3,864,025	3,126,821	566,420		15%
Sustainable Services Fund	388,437	2,850,666	2,874,044	2,476,276	293,314		10%
Transportation Services Fund	377,440	3,901,644	4,117,912	2,788,964	1,234,065		30%
Total	<u>\$ 2,016,361</u>	<u>\$ 33,338,673</u>	<u>\$ 33,752,875</u>	<u>\$ 28,810,439</u>	<u>\$ 4,104,002</u>		

SPECIAL REVENUES FUND
Budget To Actuals Statement Report
For the ten months ending October 31, 2019

		2019	2019			
	Current	Original	Revised	Oct. YTD	YTD Budget	Percent
	Month Actuals	Budget	Budget	Actuals	Variance	Remaining
Revenue						
Rec Complex Trails Fund	\$ 402,515	\$ 4,358,520	\$ 4,358,520	\$ 3,673,829	\$ 684,691	16%
Road Impact Fee Fund	13,026	450,500	450,500	264,918	185,582	41%
Durango Tourism Fund	141,503	1,106,646	1,106,646	957,111	149,535	14%
2019 Sales Tax Fund	402,515	0	0	1,198,296	-1,198,296	0%
Conservation Trust Fund	274	189,000	189,000	170,076	18,924	10%
Park Development Fund	1,026	28,600	28,600	32,119	-3,519	-12%
Storm Drainage Fee Fund	263	1,100	1,100	408	692	63%
Totals	\$ 961,122	\$ 6,134,366	\$ 6,134,366	\$ 6,296,757	\$ (162,391)	
Expenditures						
2015 Sales Tax Fund	\$ -	\$ 5,033,509	\$ 5,139,146	\$ 4,649,400	\$ 489,746	10%
Road Impact Fee Fund	0	225,000	225,000	225,000	0	0%
Durango Toursim Fund	148,326	1,215,584	1,215,584	1,061,321	154,263	13%
Conservation Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Park Development Fund	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Storm Drainage Fee Fund	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Totals	\$ 148,326	\$ 6,474,093	\$ 6,579,730	\$ 5,935,721	\$ 644,009	

CAPITAL PROJECTS FUND
Budget To Actuals Statement Report
For the ten months ending October 31, 2019

	Current Month Actuals	2019 Original Budget	2019 Revised Budget	Oct. YTD Actuals	YTD Budget Variance	Percent Remaining
Revenues						
Airport Construction Fund	\$ 122,370	\$ 8,889,823	\$ 8,889,823	\$ 1,207,415	\$ 7,682,408	86%
Capital Projects Fund	13,117	5,078,800	5,078,800	4,846,332	232,468	5%
Water Construction Fund	0	6,397,500	6,410,000	6,414,378	-4,378	0%
Sewer Construction Fund	118,754	4,417,500	4,430,000	4,663,698	-233,698	-5%
Sustainable Services Construction Fund	0	225,000	225,000	225,000	0	0%
Parking Construction Fund	0	150,000	150,000	150,000	0	0%
Open Space, Parks and Trails Fund	205,378	2,149,835	2,149,835	1,872,014	277,821	13%
Capital Improvements Fund	204,718	2,371,835	2,371,835	2,083,097	288,738	12%
Total	<u>\$ 664,337</u>	<u>\$ 29,680,293</u>	<u>\$ 29,705,293</u>	<u>\$ 21,461,934</u>	<u>\$ 8,243,359</u>	
Expenditures						
Airport Construction Fund	\$ 3,161,823	\$ 8,783,634	\$ 15,450,242	\$ 8,336,653	\$ 6,452,543	42%
Capital Projects Fund	84,539	4,718,800	15,475,085	4,577,708	9,051,482	58%
Water Construction Fund	413,969	6,397,500	17,160,924	2,912,827	9,462,683	55%
Sewer Construction Fund	678,206	4,417,500	24,684,440	9,708,427	4,603,898	19%
Sustainable Services Construction Fund	0	225,000	295,000	173,729	79,771	27%
Parking Construction Fund	0	150,000	409,500	585	343,460	84%
Open Space, Parks and Trails Fund	126,763	2,156,740	4,471,089	1,138,737	2,367,657	53%
Capital Improvements Fund	202,201	2,426,417	2,426,417	2,022,014	404,403	17%
Total	<u>\$ 4,667,501</u>	<u>\$ 29,275,591</u>	<u>\$ 80,372,697</u>	<u>\$ 28,870,680</u>	<u>\$ 32,765,897</u>	