



February 2020

Monthly Financial Report

City of Durango

Monthly Tax Report

FEBRUARY 2020

Collections of Prior Months' Filings

| | February | % | Year to Date | % |
|-------------------------------------|-------------|-------|--------------|-------|
| 3% SALES TAX | \$1,656,912 | 0.7 | \$4,191,686 | 0.4 |
| .5% SALES TAX | \$276,249 | n/a | \$698,859 | n/a |
| 3% USE TAX RETURNS | \$21,189 | -11.9 | \$108,330 | -5.8 |
| .5% USE TAX RETURNS | \$3,533 | n/a | \$18,061 | n/a |
| 3% USE TAX BUILDING PERMITS | \$3,499 | -96.3 | \$61,295 | -50.3 |
| .5% USE TAX BUILDING PERMITS | \$583 | n/a | \$10,219 | n/a |
| 3% USE TAX MOTOR VEHICLES | \$55,837 | 18.1 | \$106,071 | 0.5 |
| .5% USE TAX MOTOR VEHICLES | \$9,309 | n/a | \$17,685 | n/a |
| LODGERS TAX | \$45,778 | 10.2 | \$109,278 | 2.1 |

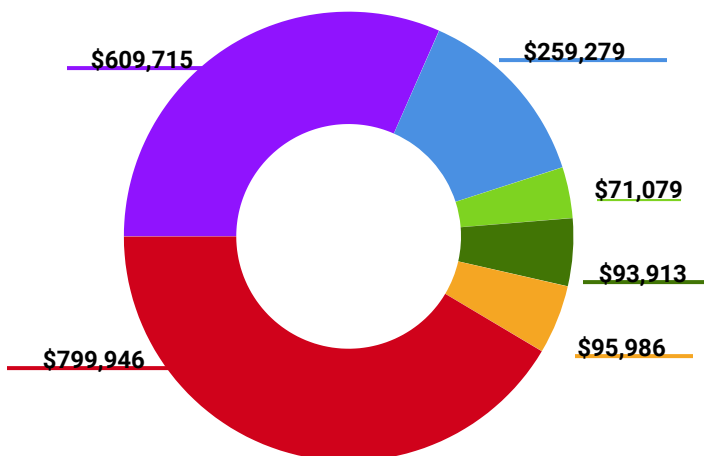
MARIJUANA SALES TAX COLLECTIONS BY SIC CODE

| | | % of Total Collected | | % of Total Collected |
|----------------|----------|----------------------|-----------|----------------------|
| RETAIL | \$70,129 | 3.63 | \$145,209 | 2.97 |
| MEDICAL | \$6,137 | .32 | \$12,888 | 0.26 |

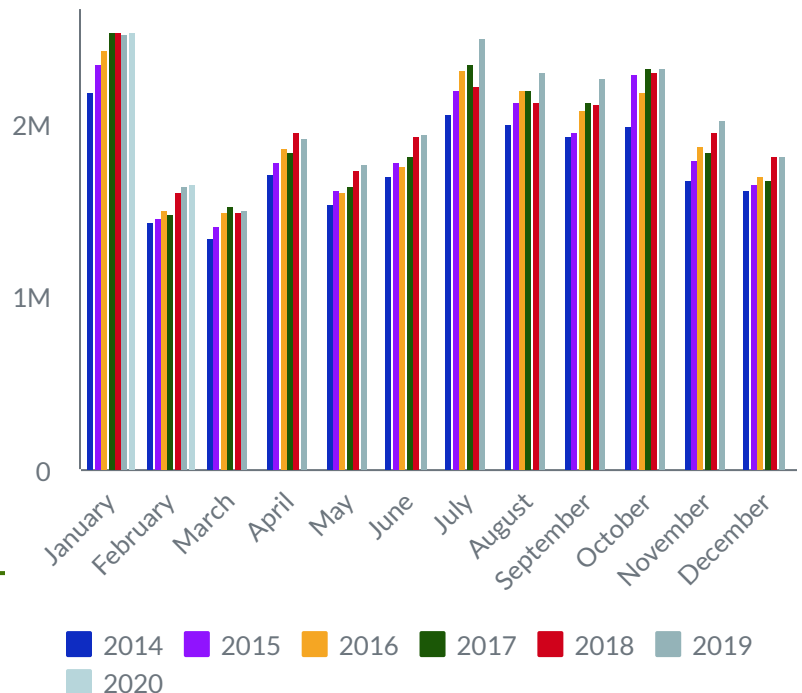
MONTHLY BY AREA (3.5%)

Does not include penalty, interest, refunds or adjustment

- Central Business District (31.59%)
- North Durango (13.43%)
- Other Durango (3.68%)
- Outside City Limits (4.87%)
- Sales Tax Only (4.97%)
- South Durango (41.45%)



6 YEAR HISTORY OF 3% SALES TAX



General Fund
Budget To Actuals Statement Report
For the two months ending February 29, 2020

| Account Name | 2020 Original Budget | 2020 Revised Budget | Current Months Actuals | Feb. YTD Actuals | YTD Budget Variance | Percent Remaining |
|--|-------------------------|------------------------|---------------------------|---------------------|------------------------|----------------------|
| Revenue | | | | | | |
| Property Tax | 2,977,183 | 2,977,183 | 70,355 | 70,355 | 2,906,828 | 98% |
| Specific Ownership Tax | 315,000 | 315,000 | 23,921 | 23,921 | 291,079 | 92% |
| Sales Tax | 16,650,950 | 16,650,950 | 1,104,608 | 2,794,458 | 13,856,492 | 83% |
| Use Tax>Returns | 300,000 | 300,000 | 14,126 | 72,220 | 227,780 | 76% |
| Use Tax-Building Permits | 575,000 | 575,000 | 2,332 | 40,863 | 534,137 | 93% |
| Use Tax-Motor Vehicles | 425,000 | 425,000 | 37,224 | 70,714 | 354,286 | 83% |
| County Sales Tax | 4,377,500 | 4,377,500 | 424,700 | 424,700 | 3,952,800 | 90% |
| Joint Sales Tax | 2,160,050 | 2,160,050 | 0 | 0 | 2,160,050 | 100% |
| Audit Revenue | 150,000 | 150,000 | 0 | 0 | 150,000 | 100% |
| Tobacco Tax | 85,000 | 85,000 | 5,239 | 5,239 | 79,761 | 94% |
| Electric Franchise Fee | 900,000 | 900,000 | 81,423 | 155,945 | 744,055 | 83% |
| Gas Occupational Tax | 114,000 | 114,000 | 14,000 | 28,000 | 86,000 | 75% |
| Telephone Occupational Tax | 12,500 | 12,500 | 1,298 | 2,224 | 10,276 | 82% |
| Cable TV Franchise Fee | 150,000 | 150,000 | 0 | 0 | 150,000 | 100% |
| Liquor Occupational Tax | 55,000 | 55,000 | 5,000 | 6,500 | 48,500 | 88% |
| PEG Fees | 20,000 | 20,000 | 0 | 0 | 20,000 | 100% |
| Medicinal Marijuana Operational Fee | 10,000 | 10,000 | 0 | 0 | 10,000 | 100% |
| Recreational Marijuana Operational Fee | 65,000 | 65,000 | 0 | 9,975 | 55,025 | 85% |
| State Marijuana Sales Tax | 400,000 | 400,000 | 31,131 | 58,721 | 341,279 | 85% |
| 50/50 Sidewalk Assesment | 15,000 | 15,000 | 0 | 0 | 15,000 | 100% |
| Liquor License Local | 20,000 | 20,000 | 1,313 | 1,716 | 18,284 | 91% |
| Renewal Fee Liquor License | 15,000 | 15,000 | 1,100 | 1,400 | 13,600 | 91% |
| Business Licenses | 275,000 | 275,000 | 24,254 | 71,735 | 203,265 | 74% |
| Special Licenses | 12,000 | 12,000 | 300 | 1,000 | 11,000 | 92% |
| Special Permits | 2,500 | 2,500 | 100 | 100 | 2,400 | 96% |
| Medicinal Marijuana Licenses | 6,000 | 6,000 | 2,500 | 2,500 | 3,500 | 58% |
| Recreational Marijuana License | 41,000 | 41,000 | 2,500 | 8,500 | 32,500 | 79% |
| Building Permits | 400,000 | 400,000 | 5,778 | 30,106 | 369,894 | 92% |
| Storm Water Quality Permit | 1,000 | 1,000 | 0 | 0 | 1,000 | 100% |

| | | | | | | |
|---|-----------|-----------|---------|---------|-----------|------|
| Federal Grants | 193,046 | 193,046 | 0 | 0 | 193,046 | 100% |
| Mineral Lease | 76,900 | 76,900 | 0 | 0 | 76,900 | 100% |
| State Grants | 202,128 | 202,128 | 0 | 0 | 202,128 | 100% |
| Motor Vehicle Registration \$1.50 | 27,000 | 27,000 | 5,703 | 5,703 | 21,297 | 79% |
| Motor Vehicle Registration \$2.50 | 40,000 | 40,000 | 0 | 0 | 40,000 | 100% |
| Highway User Tax Distribution | 526,559 | 526,559 | 45,839 | 45,839 | 480,720 | 91% |
| Severance Tax | 220,927 | 220,927 | 0 | 0 | 220,927 | 100% |
| Road and Bridge Distribution | 200,000 | 200,000 | 0 | 0 | 200,000 | 100% |
| Police Dispatch Fees | 1,063,000 | 1,063,000 | 0 | 0 | 1,063,000 | 100% |
| Durango 9R School Resource Officer | 105,274 | 105,274 | 0 | 0 | 105,274 | 100% |
| Warrant Process Fee | 3,500 | 3,500 | 50 | 144 | 3,356 | 96% |
| Court Costs | 35,000 | 35,000 | 1,093 | 3,182 | 31,818 | 91% |
| Defensive Driving Fee | 2,500 | 2,500 | 90 | 240 | 2,260 | 90% |
| Zoning and Subdivision Fees | 95,000 | 95,000 | 7,200 | 12,700 | 82,300 | 87% |
| Sales of Maps and Publications | 500 | 500 | 0 | 0 | 500 | 100% |
| Court Processing Fee | 1,000 | 1,000 | 30 | 55 | 945 | 95% |
| Historic Preservation Project Fee | 500 | 500 | 0 | 0 | 500 | 100% |
| Miscellaneous Court Fees | 35,000 | 35,000 | 1,171 | 3,516 | 31,484 | 90% |
| Police Service Charges | 40,000 | 40,000 | 7,170 | 8,780 | 31,220 | 78% |
| Police Sales | 7,000 | 7,000 | 0 | 126 | 6,874 | 98% |
| Court Surcharge Fee | 16,500 | 16,500 | 1,048 | 2,462 | 14,038 | 85% |
| Grave Openings | 45,000 | 45,000 | 3,200 | 9,700 | 35,300 | 78% |
| Sale of Cemetery Lots | 50,000 | 50,000 | 2,800 | 7,700 | 42,300 | 85% |
| Perpetual Care Fee | 500 | 500 | 0 | 0 | 500 | 100% |
| Lake Nighthorse Operations | 336,975 | 336,975 | 30 | 30 | 336,945 | 100% |
| Recreation Center | 2,650,868 | 2,650,868 | 177,921 | 369,863 | 2,281,005 | 86% |
| Chapman Hill Revenues | 466,675 | 466,675 | 51,161 | 118,939 | 347,736 | 75% |
| Recreation Cash Over/Short | 100 | 100 | -4 | -11 | 111 | 111% |
| Recreation Youth Programs | 687,922 | 687,922 | 36,379 | 86,805 | 601,117 | 87% |
| Recreation Adult Programs | 119,310 | 119,310 | 5,423 | 8,149 | 111,161 | 93% |
| Special Event Fees-Parks and Recreation | 23,000 | 23,000 | 266 | 466 | 22,534 | 98% |
| Special Event Fees | 46,000 | 46,000 | 7,812 | 9,223 | 36,778 | 80% |
| Traffic Fines | 150,000 | 150,000 | 3,684 | 12,423 | 137,577 | 92% |
| Non-Traffic Fines | 20,000 | 20,000 | 1,446 | 1,936 | 18,064 | 90% |
| Library Fines | 26,000 | 26,000 | 773 | 2,642 | 23,358 | 90% |
| Interest Earned | 125,000 | 125,000 | 0 | 0 | 125,000 | 100% |
| Rental On Land | 275,000 | 275,000 | 84,384 | 84,384 | 190,616 | 69% |
| Rental On Buildings | 100,000 | 100,000 | 8,015 | 23,280 | 76,720 | 77% |

| | | | | | | |
|------------------------------------|----------------------|----------------------|---------------------|---------------------|----------------------|------|
| Rental On Equipment | 8,000 | 8,000 | 0 | 0 | 8,000 | 100% |
| Other Contributions | 65,000 | 65,000 | 38,238 | 38,238 | 26,763 | 41% |
| Durango Welcome Center Advertising | 24,000 | 24,000 | 0 | 0 | 24,000 | 100% |
| Recreation Donations | 300 | 300 | 9 | 27 | 273 | 91% |
| K9 Donations | 1,000 | 1,000 | 0 | 0 | 1,000 | 100% |
| Fall/Spring Cleanup Fee | 190,000 | 190,000 | 15,591 | 31,176 | 158,824 | 84% |
| Affordable Housing Fee | 0 | 0 | 2,327 | 23,271 | -23,271 | 0% |
| Twin Buttes 1% Transfer Fee | 30,000 | 30,000 | 0 | 5,400 | 24,600 | 82% |
| Three Springs Transfer Fee | 150,000 | 150,000 | 0 | 0 | 150,000 | 100% |
| Restitution | 50,000 | 50,000 | 2,041 | 5,102 | 44,898 | 90% |
| Cash Over Short | 250 | 250 | 36 | 40 | 210 | 84% |
| Other Revenue | 185,000 | 185,000 | 242 | 532 | 184,468 | 100% |
| CORA Requests | 1,500 | 1,500 | 509 | 519 | 981 | 65% |
| Library Other Revenues | 16,726 | 16,726 | 1,302 | 2,666 | 14,060 | 84% |
| Library Facility Rentals | 45,000 | 45,000 | 2,682 | 6,782 | 38,219 | 85% |
| Administration Fee | 2,522,847 | 2,522,847 | 9,249 | 18,852 | 2,503,995 | 99% |
| Interfund Transfer | 2,728,341 | 2,728,341 | 0 | 0 | 2,728,341 | 100% |
| Pension Forfeiture/Interest | 85,000 | 85,000 | 0 | 0 | 85,000 | 100% |
| Sale of Fixed Assets | 5,000 | 5,000 | 0 | 0 | 5,000 | 100% |
| Totals | \$ 44,651,331 | \$ 44,651,331 | \$ 2,378,112 | \$ 4,831,773 | \$ 39,819,558 | |

Expenditures

| | | | | | | |
|-----------------------------------|-----------|-----------|---------|---------|-----------|-----|
| City Council | 330,959 | 330,959 | 50,905 | 100,418 | 227,452 | 69% |
| City Manager | 741,377 | 741,377 | 39,121 | 94,174 | 646,097 | 87% |
| City Attorney | 387,608 | 387,608 | 75,341 | 111,808 | 270,338 | 70% |
| Public Information | 395,083 | 395,083 | 27,643 | 52,846 | 340,111 | 86% |
| Durango Welcome Center | 96,894 | 96,894 | 9,813 | 15,996 | 62,781 | 65% |
| Human Resources | 526,658 | 526,658 | 29,491 | 79,986 | 406,009 | 77% |
| City Clerk | 620,559 | 620,559 | 45,032 | 99,563 | 461,928 | 74% |
| Municipal Court | 318,620 | 318,620 | 25,512 | 53,644 | 264,960 | 83% |
| Defensive Driving | 3,265 | 3,265 | 150 | 150 | 1,315 | 40% |
| Mayor's Youth Advisory Commission | 3,240 | 3,240 | 36 | 36 | 3,157 | 97% |
| Accounting | 990,620 | 990,620 | 49,254 | 155,929 | 833,355 | 84% |
| Information Services | 2,310,518 | 2,310,518 | 309,150 | 642,454 | 1,558,508 | 67% |
| Finance | 267,053 | 267,053 | 22,895 | 46,099 | 220,765 | 83% |
| Customer Service | 586,783 | 586,783 | 45,433 | 105,659 | 465,805 | 79% |
| Planning/Community Development | 1,523,499 | 1,523,499 | 100,949 | 244,958 | 1,246,379 | 82% |

| | | | | | | |
|--------------------------------|-----------|-----------|-----------|-----------|-----------|------|
| Public Art Program | 19,968 | 19,968 | 0 | 0 | 19,968 | 100% |
| Code Enforcement | 212,657 | 212,657 | 15,254 | 35,110 | 177,378 | 83% |
| Police Administration | 8,417,770 | 8,417,770 | 558,390 | 1,304,692 | 6,730,051 | 80% |
| 911 Communications | 1,765,335 | 1,765,335 | 127,219 | 331,126 | 1,431,892 | 81% |
| Fire Administration | 5,746,144 | 5,746,144 | 1,110,081 | 1,110,081 | 4,636,063 | 81% |
| Engineering | 932,401 | 932,401 | 73,759 | 168,650 | 759,872 | 81% |
| Streets Maintenance | 1,719,067 | 1,719,067 | 85,241 | 183,166 | 1,241,824 | 72% |
| Snow and Ice | 841,836 | 841,836 | 41,894 | 77,433 | 614,767 | 73% |
| Street Cleaning | 373,438 | 373,438 | 12,381 | 30,760 | 284,678 | 76% |
| Parks and Recreation | 8,578,294 | 8,578,294 | 463,233 | 1,052,345 | 6,879,782 | 85% |
| Library | 2,719,505 | 2,719,505 | 202,112 | 505,752 | 1,972,373 | 73% |
| Human Services | 495,664 | 495,664 | 51,583 | 51,583 | 399,333 | 81% |
| Community Services Contract | 425,438 | 425,438 | 15,250 | 15,250 | 410,188 | 96% |
| Buildings | 1,004,763 | 1,004,763 | 53,145 | 123,885 | 855,569 | 85% |
| Non-Departmental Miscellaneous | 1,580,249 | 1,580,249 | 6,543 | 44,780 | 1,535,469 | 97% |

| | | | | | | |
|--------------|----------------------|----------------------|---------------------|---------------------|----------------------|--|
| Total | \$ 43,952,766 | \$ 43,952,766 | \$ 3,646,829 | \$ 6,838,358 | \$ 34,975,644 | |
|--------------|----------------------|----------------------|---------------------|---------------------|----------------------|--|

* 2020 Revised Budget will be adjusted to reflect Council Approval 4/7 CIP/ Debt Service will be provided at that time

SPECIAL REVENUES FUND
Budget To Actuals Statement Report
For the two months ending February 29, 2020

| Account Name | 2020 Original Budget | 2020 Revised Budget | Current Months Actuals | Feb. YTD Actuals | YTD Budget Variance | Percent Remaining |
|-------------------------|-------------------------|------------------------|---------------------------|---------------------|------------------------|----------------------|
| Revenue | | | | | | |
| Rec Complex Trails Fund | 4,461,855 | 4,461,855 | 289,674 | 744,824 | 3,717,031 | 83% |
| Road Impact Fee Fund | 350,250 | 350,250 | 0 | 125,691 | 224,559 | 64% |
| Durango Tourism Fund | 1,150,000 | 1,150,000 | 45,778 | 109,278 | 1,040,722 | 90% |
| 2019 Sales Tax Fund | 4,463,355 | 4,463,355 | 289,674 | 744,824 | 3,718,531 | 83% |
| Conservation Trust Fund | 196,500 | 196,500 | 0 | 0 | 196,500 | 100% |
| Park Development Fund | 29,500 | 29,500 | 0 | 0 | 29,500 | 100% |
| Storm Drainage Fee Fund | 200 | 200 | 0 | 0 | 200 | 100% |
| Totals | \$ 10,651,660 | \$ 10,651,660 | \$ 625,127 | \$ 1,724,617 | \$ 8,927,043 | |
| Expenditures | | | | | | |
| Rec Complex Trails Fund | 4,953,701 | 4,953,701 | 0 | 0 | 4,953,701 | 100% |
| Road Impact Fee Fund | 250,000 | 250,000 | 0 | 0 | 250,000 | 100% |
| Durango Tourism Fund | 1,229,607 | 1,229,607 | 54,139 | 155,793 | 1,073,814 | 87% |
| 2019 Sales Tax Fund | 6,228,824 | 6,228,824 | 0 | 0 | 6,228,824 | 100% |
| Conservation Trust Fund | 0 | 0 | 0 | 0 | 0 | 0% |
| Park Development Fund | 0 | 0 | 0 | 0 | 29,500 | 100% |
| Storm Drainage Fee Fund | 0 | 0 | 0 | 0 | 200 | 100% |
| Totals | \$ 12,662,132 | \$ 12,662,132 | \$ 54,139 | \$ 155,793 | \$ 12,536,039 | |

*2020 Revised Budget will be adjusted to reflect Council Approval 4/7 CIP/ Debt Service will be provided at that time

INTERNAL SERVICE FUND
Budget To Actuals Statement Report
For the two months ending February 29, 2020

| Account Name | 2020 Original Budget | 2020 Revised Budget | Current Months Actuals | Feb. YTD Actuals | YTD Budget Variance | Percent Remaining |
|-----------------------|-------------------------|------------------------|---------------------------|---------------------|------------------------|----------------------|
| Revenue | | | | | | |
| General Services Fund | 58,500 | 58,500 | 27 | 27 | 58,473 | 100% |
| CERF Fund | 3,484,163 | 3,484,163 | 0 | 0 | 3,484,163 | 100% |
| Self Insurance Fund | 7,228,415 | 7,228,415 | 528,788 | 1,084,359 | 6,144,056 | 85% |
| Risk Manager Fund | 1,371,807 | 1,371,807 | 0 | 0 | 1,371,807 | 100% |
| Total | \$ 12,142,885 | \$ 12,142,885 | \$ 528,815 | \$ 1,084,385 | \$ 11,058,500 | |
| Expenditures | | | | | | |
| General Services Fund | 242,295 | 242,295 | 17,512 | 36,546 | 202,046 | 83% |
| CERF Fund | 1,646,902 | 1,646,902 | 950,836 | 1,152,116 | 494,785 | 30% |
| Self Insurance Fund | 6,773,467 | 6,773,467 | 591,147 | 862,257 | 5,514,662 | 81% |
| Risk Manager Fund | 1,324,051 | 1,324,051 | 265,442 | 337,273 | 986,154 | 74% |
| Total | \$ 9,986,715 | \$ 9,986,715 | \$ 1,824,937 | \$ 2,388,192 | \$ 7,197,648 | |

*2020 Revised Budget will be adjusted to reflect Council Approval 4/7 CIP/ Debt Service will be provided at that time

ENTERPRISE FUNDS
Budget To Actuals Statement Report
For the two months ending February 29, 2020

| Account Name | 2020 Original Budget | 2020 Revised Budget | Current Months Actuals | Feb. YTD Actuals | YTD Budget Variance | Percent Remaining |
|------------------------------|-------------------------|------------------------|------------------------------|---------------------|------------------------|----------------------|
| Revenue | | | | | | |
| Water Fund | 8,056,187.00 | 8,056,187.00 | 349,438.41 | 763,580.50 | 7,292,606.50 | 91% |
| Sewer Fund | 8,512,000.00 | 8,512,000.00 | 627,857.66 | 1,224,613.91 | 7,287,386.09 | 86% |
| Airport Fund | 4,405,371.00 | 4,405,371.00 | 351,169.79 | 535,914.40 | 3,869,456.60 | 88% |
| Sustainable Services Fund | 2,980,000.00 | 2,980,000.00 | 254,256.66 | 503,656.40 | 2,476,343.60 | 83% |
| Transportation Services Fund | 3,406,299.00 | 3,406,299.00 | 279,394.37 | 459,963.83 | 2,946,360.17 | 86% |
| Total | 27,359,857 | 27,359,857 | 1,862,117 | 3,487,729 | 23,872,153 | |
| Water Fund | 5,094,113.34 | 5,094,113.34 | 169,145.98 | 366,680.30 | 4,562,820.88 | 90% |
| Sewer Fund | 10,044,555 | 10,044,555 | 1,905,290 | 2,127,517 | 7,414,354 | 74% |
| Airport Fund | 4,161,418 | 4,161,418 | 250,069 | 526,436 | 3,004,814 | 72% |
| Sustainable Services Fund | 2,841,991 | 2,841,991 | 113,793 | 231,282 | 2,218,863 | 78% |
| Transportation Services Fund | 3,673,098 | 3,673,098 | 191,802 | 411,698 | 2,557,910 | 70% |
| Total | 25,815,176 | 25,815,176 | 2,630,100 | 3,663,613 | 19,758,761 | |

*2020 Revised Budget will be adjusted to reflect Council Approval 4/7 CIP/ Debt Service will be provided at that time