

## Budget Summary by Fund

	Beginning Balance (1/1/16)	+	Revenues	=	Funds Available	-	Expenses	=	Fund Balance (12/31/16)
<b>Operating Funds</b>									
General	\$8,271,981	+	\$31,980,290	=	\$40,252,271	-	\$33,897,144	=	\$6,355,127
<b>Total Operating Funds</b>	<b>\$8,271,981</b>	<b>+</b>	<b>\$31,980,290</b>	<b>=</b>	<b>\$40,252,271</b>	<b>-</b>	<b>\$33,897,144</b>	<b>=</b>	<b>\$6,355,127</b>
									<i>Unrestricted Fund Balance</i>
									<b>\$5,282,127</b>
									<b>17%</b>
<b>Capital Funds</b>									
Capital Investment Program	\$643,332	+	\$5,264,228	=	\$5,907,560	-	\$5,879,821	=	\$27,739
<b>Total Capital Funds</b>	<b>\$643,332</b>	<b>+</b>	<b>\$5,264,228</b>	<b>=</b>	<b>\$5,907,560</b>	<b>-</b>	<b>\$5,879,821</b>	<b>=</b>	<b>\$27,739</b>
<b>Special Revenue Funds</b>									
Public Art Fund	\$63,740	+	\$32,600	=	\$96,340	-	\$0	=	\$96,340
Police Investigation	\$67,866	+	\$350	=	\$68,216	-	\$25,000	=	\$43,216
Open Space	\$659,239	+	\$1,058,000	=	\$1,717,239	-	\$1,629,337	=	\$87,902
Municipal Court	\$79,572	+	\$28,050	=	\$107,622	-	\$29,000	=	\$78,622
Conservation Trust	\$215,378	+	\$300,500	=	\$515,878	-	\$493,150	=	\$22,728
Equipment Replacement	\$407,121	+	\$156,000	=	\$563,121	-	\$369,000	=	\$194,121
Crime Prevention/Code Enforcement Fund	\$285,859	+	\$331,000	=	\$616,859	-	\$408,016	=	\$208,843
Recreation Center	\$796,583	+	\$2,176,828	=	\$2,973,411	-	\$2,382,401	=	\$591,010
<b>Total Special Revenue Funds</b>	<b>\$2,575,358</b>	<b>+</b>	<b>\$4,083,328</b>	<b>=</b>	<b>\$6,658,686</b>	<b>-</b>	<b>\$5,335,904</b>	<b>=</b>	<b>\$1,322,782</b>
Total Operating Funds	\$8,271,981	+	\$31,980,290	=	\$40,252,271	-	\$33,897,144	=	\$6,355,127
Total Capital Funds	\$643,332	+	\$5,264,228	=	\$5,907,560	-	\$5,879,821	=	\$27,739
Total Special Revenue Funds	\$2,575,358	+	\$4,083,328	=	\$6,658,686	-	\$5,335,904	=	\$1,322,782
(Less Transfers)		+	(\$2,900,000)	=	(\$2,900,000)	-	(\$2,900,000)	=	
<b>GRAND TOTAL</b>	<b>\$11,490,671</b>	<b>+</b>	<b>\$38,427,846</b>	<b>=</b>	<b>\$49,918,517</b>	<b>-</b>	<b>\$42,212,869</b>	<b>=</b>	<b>\$7,705,648</b>

## General Fund Revenues

	2014 Actual	2015 Adjusted	2015 Estimated	2016 Proposed
<b>SALES TAXES</b>				
Sales Tax	\$15,937,236	\$16,200,000	\$16,900,000	\$17,745,000
Sales Tax Audit Revenue	\$1,827,740	\$350,000	\$350,000	\$477,000
TIF - Wheat Ridge Cyclery	\$45,768	\$40,000	\$40,000	\$40,000
TIF - Town Center (Safeway)	\$477,650	\$475,000	\$0	\$0
ESTIP - Dillion Co. (King Soopers)	\$178,831	\$110,964	\$104,962	\$0
ESTIP - Liquid Art Works (Colorado Plus)	\$22,637	\$25,000	\$20,000	\$25,000
ESTIP - Muscle Masster	\$6,630	\$5,000	\$6,500	\$7,000
ESTIP - Taste of Home Cooking	\$2,058	\$0	\$0	\$0
ESTIP - Walrus (West 29th Ave Rest)	\$5,663	\$10,000	\$6,000	\$10,000
TIF - Kipling Ridge	\$0	\$250,000	\$300,000	\$520,000
TIF WR Corners	\$0	\$0	\$0	\$200,000
<b>TOTAL SALES TAXES</b>	<b>\$18,504,213</b>	<b>\$17,465,964</b>	<b>\$17,727,462</b>	<b>\$19,024,000</b>
<b>OTHER TAXES</b>				
Real Property Tax	\$735,230	\$758,000	\$750,000	\$760,000
Liquor Occupational Tax	\$59,995	\$62,500	\$58,000	\$58,000
Auto Ownership Tax	\$58,750	\$58,000	\$60,000	\$60,000
Xcel Franchise Tax	\$1,348,248	\$1,300,000	\$1,300,000	\$1,350,000
Telephone Occupation Tax	\$385,671	\$390,000	\$400,000	\$400,000
Lodgers Tax	\$688,973	\$550,000	\$750,000	\$750,000
Admissions Amusement Tax	\$40,421	\$38,000	\$43,500	\$43,500
<b>TOTAL OTHER TAXES</b>	<b>\$3,317,288</b>	<b>\$3,156,500</b>	<b>\$3,361,500</b>	<b>\$3,421,500</b>
<b>USE TAXES</b>				
Use Tax - Retail/Professional	\$898,627	\$700,000	\$700,000	\$700,000
Use Tax - Building	\$1,110,437	\$805,000	\$1,300,000	\$1,100,000
Use Tax - Auto	\$1,526,031	\$1,300,000	\$1,700,000	\$1,700,000
<b>TOTAL USE TAXES</b>	<b>\$3,535,096</b>	<b>\$2,805,000</b>	<b>\$3,700,000</b>	<b>\$3,500,000</b>
<b>LICENSE</b>				
Amusement Machine License	\$6,600	\$6,500	\$6,600	\$6,600
Arborist License	\$1,665	\$1,700	\$1,700	\$1,700
Contractors License	\$127,428	\$120,000	\$125,000	\$125,000
Liquor License Fee	\$16,195	\$12,500	\$17,500	\$18,000
Building Permits	\$602,858	\$607,000	\$800,000	\$800,000
Street Cut Permits	\$161,983	\$125,000	\$180,000	\$160,000
Cable TV Permits	\$370,585	\$365,000	\$365,000	\$365,000
Elevator Inspection Fees	\$25,200	\$26,000	\$28,040	\$28,000
Pawn Shop License Fees	\$10,000	\$10,000	\$10,000	\$10,000
Business License Fees	\$87,685	\$88,000	\$82,400	\$85,000
<b>TOTAL LICENSE</b>	<b>\$1,410,199</b>	<b>\$1,361,700</b>	<b>\$1,616,240</b>	<b>\$1,599,300</b>

## General Fund Revenues

	2014 Actual	2015 Adjusted	2015 Estimated	2016 Proposed
Cigarette Tax	\$84,888	\$85,000	\$84,000	\$84,000
County Road and Bridge	\$279,436	\$280,000	\$280,000	\$280,000
Arvada Ridge Redevelopment	\$100,000	\$100,000	\$100,000	\$100,000
Highway Users Tax	\$1,019,703	\$1,000,000	\$1,050,000	\$1,050,000
Motor Vehicle Registration	\$117,402	\$119,000	\$118,000	\$119,000
Wheat Ridge Fire Radio	\$27,800	\$29,200	\$30,000	\$31,500
E911 Reimbursements	\$43,741	\$53,000	\$72,000	\$59,500
EPA Brownfields Grant	\$93,376	\$168,357	\$97,623	\$79,000
Police - CATPA Auto Theft Grant	\$80,444	\$81,225	\$82,500	\$84,500
Police - Seat Belt Safety Grant	\$2,463	\$2,500	\$2,500	\$2,500
Police - Drug Overtime Grant	\$17,219	\$7,500	\$20,000	\$20,000
Police - COPS Grant	\$109,725	\$0	\$0	\$0
Police - Bryne Grant	\$23,399	\$15,300	\$15,300	\$0
Police - Child Safety Grant	\$4,850	\$5,000	\$4,850	\$5,000
Police - Ballistic Vest Grant	\$3,624	\$10,000	\$6,000	\$7,500
Police - LEAF Grant	\$14,772	\$5,000	\$10,000	\$17,500
Police-HVIDE	\$14,684	\$12,000	\$10,000	\$11,500
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$2,037,528</b>	<b>\$1,973,082</b>	<b>\$1,982,773</b>	<b>\$1,951,500</b>

### SERVICES

Zoning Applications	\$47,549	\$45,000	\$39,616	\$42,400
Planning Reimbursement Fees	\$6,670	\$6,000	\$2,875	\$3,000
Engineering Fees	\$22,564	\$7,500	\$15,000	\$14,000
Misc. Zoning Fees	\$3,313	\$3,000	\$1,696	\$1,000
Plan Review Fees	\$279,999	\$205,000	\$250,000	\$225,000
Pavilion/Park Rental Revenue	\$26,958	\$28,000	\$25,000	\$25,500
Athletics Revenue	\$119,896	\$131,036	\$106,920	\$119,430
Active Adult Center Revenue	\$191,796	\$191,100	\$189,800	\$202,600
Parks Historic Facilities	\$16,138	\$22,000	\$20,918	\$21,500
Gen. Prog. Revenue	\$160,663	\$160,000	\$159,500	\$166,510
Anderson Building Revenue	\$10,935	\$12,000	\$9,000	\$11,000
Outdoor Swimming Fees	\$143,397	\$156,600	\$140,000	\$146,100
Retail Marijuana Fees	\$77,450	\$33,000	\$126,000	\$130,000
Police Report Fees	\$12,015	\$13,000	\$15,000	\$15,000
Pawn Shop Ticket Fees	\$24,598	\$28,000	\$22,400	\$20,000
Sex Offender Registration	\$6,896	\$6,500	\$7,200	\$7,000
Police Drug Destruction Fees	\$210	\$400	\$200	\$200
Police Fees	\$5,778	\$3,500	\$5,000	\$5,000
Police Duty Reimbursement	\$14,337	\$20,000	\$20,000	\$20,000
<b>TOTAL SERVICES</b>	<b>\$1,171,161</b>	<b>\$1,071,636</b>	<b>\$1,156,125</b>	<b>\$1,175,240</b>

### FINES & FORFEITURES

Municipal Court Fines	\$103,607	\$110,000	\$100,000	\$110,000
Nuisance Violations Fees	\$49,324	\$60,000	\$50,000	\$50,000
Handicap Parking Fees	\$675	\$500	\$500	\$750
Traffic	\$431,314	\$425,000	\$400,000	\$425,000
General	\$54,091	\$70,000	\$50,000	\$60,000
Other	\$15,403	\$20,000	\$15,000	\$18,000
Parking	\$8,802	\$8,000	\$6,750	\$7,000
No Proof of Insurance	\$13,749	\$20,000	\$15,000	\$15,000
<b>TOTAL FINE &amp; FORFEITURES</b>	<b>\$676,965</b>	<b>\$713,500</b>	<b>\$637,250</b>	<b>\$685,750</b>

## General Fund Revenues

	2014 Actual	2015 Adjusted	2015 Estimated	2016 Proposed
<b>INTEREST</b>				
Interest Earnings	\$193,254	\$50,000	\$50,000	\$50,000
<b>TOTAL INTEREST</b>	<b>\$193,254</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>
<b>OTHER</b>				
Cable Peg Fees	\$39,625	\$38,000	\$38,400	\$38,000
Passport Processing Fee	\$4,000	\$5,000	\$0	\$0
Zoppe Family Circus	\$64,500	\$0	\$0	\$0
Xcel Solar Garden Credits	\$0	\$0	\$28,000	\$50,000
Other Financing Sources	\$0	\$0	\$800,000	\$0
Miscellaneous Income	\$557,343	\$350,000	\$489,000	\$485,000
<b>TOTAL OTHER</b>	<b>\$665,468</b>	<b>\$393,000</b>	<b>\$1,355,400</b>	<b>\$573,000</b>
<b>Total General Fund</b>	<b>\$31,511,171</b>	<b>\$28,990,382</b>	<b>\$31,586,750</b>	<b>\$31,980,290</b>
<b>Transfers In</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Balancy Carryover</b>	<b>\$10,988,588</b>	<b>\$9,356,304</b>	<b>\$9,356,304</b>	<b>\$8,271,981</b>
<b>Total Funds Available</b>	<b>\$42,499,759</b>	<b>\$38,346,686</b>	<b>\$40,943,054</b>	<b>\$40,252,271</b>

## General Fund Expenditures

	2014 Actual	2015 Adjusted	2015 Estimated	2016 Proposed
<b>Legislative</b>				
Legislative Services	\$445,540	\$417,301	\$413,311	\$442,815
<b>Total</b>	<b>\$445,540</b>	<b>\$417,301</b>	<b>\$413,311</b>	<b>\$442,815</b>
<b>City Manager's Office</b>				
City Manager	\$270,328	\$330,588	\$255,358	\$313,930
Economic Development	\$3,775,667	\$1,737,332	\$1,485,722	\$1,760,378
<b>Total</b>	<b>\$4,045,995</b>	<b>\$2,067,920</b>	<b>\$1,741,080</b>	<b>\$2,074,308</b>
<b>City Attorney</b>				
City Attorney	\$288,612	\$262,000	\$262,000	\$298,000
<b>Total</b>	<b>\$288,612</b>	<b>\$262,000</b>	<b>\$262,000</b>	<b>\$298,000</b>
<b>City Clerk's Office</b>				
City Clerk	\$145,035	\$147,993	\$144,693	\$156,199
<b>Total</b>	<b>\$145,035</b>	<b>\$147,993</b>	<b>\$144,693</b>	<b>\$156,199</b>
<b>City Treasurer</b>				
City Treasurer	\$33,785	\$43,438	\$43,438	\$43,278
<b>Total</b>	<b>\$33,785</b>	<b>\$43,438</b>	<b>\$43,438</b>	<b>\$43,278</b>
<b>Central Charges</b>				
Central Charges	\$2,487,947	\$3,777,728	\$3,558,597	\$3,182,356
<b>Total</b>	<b>\$2,487,947</b>	<b>\$3,777,728</b>	<b>\$3,558,597</b>	<b>\$3,182,356</b>
<b>Municipal Court</b>				
Municipal Court	\$726,611	\$854,642	\$834,599	\$877,333
<b>Total</b>	<b>\$726,611</b>	<b>\$854,642</b>	<b>\$834,599</b>	<b>\$877,333</b>
<b>Administrative Services</b>				
Administration	\$509,914	\$404,466	\$383,394	\$366,636
Public Information	\$0	\$153,217	\$147,158	\$309,656
Finance	\$237,677	\$250,385	\$248,078	\$293,249
Human Resources	\$529,139	\$449,473	\$449,333	\$546,058
Sales Tax	\$221,288	\$233,673	\$233,817	\$317,416
Purchasing and Contracting	\$106,557	\$120,052	\$119,427	\$123,176
Information Technology	\$1,643,270	\$1,625,140	\$1,572,947	\$1,630,424
<b>Total</b>	<b>\$3,247,846</b>	<b>\$3,236,406</b>	<b>\$3,154,154</b>	<b>\$3,586,615</b>
<b>Community Development</b>				
Administration	\$209,664	\$213,110	\$211,737	\$216,267
Planning	\$194,655	\$212,282	\$196,569	\$246,895
Building	\$407,330	\$507,182	\$507,182	\$521,605
Long Range Planning	\$197,741	\$444,421	\$285,693	\$164,815
<b>Total</b>	<b>\$1,009,390</b>	<b>\$1,376,995</b>	<b>\$1,201,181</b>	<b>\$1,149,582</b>
<b>Police</b>				
Administration	\$803,924	\$905,153	\$897,895	\$861,206
Grants	\$307,370	\$143,448	\$142,218	\$117,618

## General Fund Expenditures

	2014 Actual	2015 Adjusted	2015 Estimated	2016 Proposed
Community Services Team	\$264,640	\$523,645	\$490,694	\$407,860
Communications Center	\$755,403	\$899,617	\$784,390	\$924,709
Crime Prevention Team	\$319,502	\$314,448	\$314,348	\$237,644
Records Team	\$333,960	\$351,737	\$351,627	\$358,915
Training and Accreditation	\$257,801	\$261,338	\$254,674	\$288,193
Patrol	\$3,782,908	\$3,863,323	\$3,860,039	\$4,051,046
Investigations Bureau	\$1,952,408	\$1,996,625	\$1,994,125	\$2,221,775
Crime & Traffic Team	<u>\$366,439</u>	<u>\$437,697</u>	<u>\$418,789</u>	<u>\$440,285</u>
<b>Total</b>	<b>\$9,144,356</b>	<b>\$9,697,031</b>	<b>\$9,508,799</b>	<b>\$9,909,251</b>
<b>Public Works</b>				
Administration	\$140,870	\$146,420	\$145,670	\$146,869
Engineering	\$998,446	\$1,043,614	\$1,043,014	\$1,092,226
Operations	<u>\$2,971,471</u>	<u>\$3,303,458</u>	<u>\$3,226,487</u>	<u>\$3,374,618</u>
<b>Total</b>	<b>\$4,110,787</b>	<b>\$4,493,492</b>	<b>\$4,415,171</b>	<b>\$4,613,713</b>
<b>Parks and Recreation</b>				
Administration	\$222,390	\$230,671	\$218,837	\$246,969
Recreation	\$188,415	\$193,535	\$185,701	\$213,364
Parks Maintenance	\$1,220,946	\$1,404,167	\$1,300,553	\$1,478,003
Forestry	\$332,775	\$485,272	\$441,674	\$430,190
Natural Resources	\$244,669	\$301,543	\$275,992	\$307,021
Anderson Building	\$35,768	\$58,141	\$40,933	\$42,900
Athletics	\$191,722	\$210,452	\$191,195	\$192,379
General Programs	\$242,085	\$303,885	\$278,606	\$290,617
Outdoor Pool	\$182,456	\$228,593	\$198,247	\$389,928
Active Adult Center	\$475,632	\$534,116	\$512,454	\$580,758
Historic Buildings	\$33,568	\$74,368	\$74,368	\$85,776
Facility Maintenance	<u>\$411,134</u>	<u>\$467,801</u>	<u>\$425,520</u>	<u>\$405,789</u>
<b>Total</b>	<b>\$3,781,561</b>	<b>\$4,492,544</b>	<b>\$4,144,080</b>	<b>\$4,663,694</b>
<b>Total General Fund</b>	<b>\$29,467,466</b>	<b>\$30,867,490</b>	<b>\$29,421,103</b>	<b>\$30,997,144</b>
<b>Transfers</b>	<b>\$3,676,075</b>	<b>\$3,249,970</b>	<b>\$3,249,970</b>	<b>\$2,900,000</b>
<b>Total With Transfers</b>	<b>\$33,143,541</b>	<b>\$34,117,460</b>	<b>\$32,671,073</b>	<b>\$33,897,144</b>

## Financial Obligations

All of the City of Wheat Ridge’s debt service and financial obligations are appropriated for each budget year, whether or not they are legally classified as debt. In Colorado, Certificates of Participation (COP) and lease purchase agreements are not considered debt. The City has no outstanding bonds as of December 31, 2015.

### Community Solar Garden

The City has a lease purchase agreement to purchase electric generating capacity in a solar garden in partnership with Xcel Energy. The payments are made as part of the Central Charges program budget. As of December 31, 2015, the City has a capital lease outstanding amount of \$1,155,742.07. The following table is a list of lease purchases as of December 31, 2015:

Long-Term Debt Lease Payments	Balance
Community Solar Garden Note	\$800,000
<b>Total</b>	<b>\$800,000</b>

On *March 23, 2015*, the City entered into an agreement to purchase electric generating capacity in a solar garden. The agreement was funded on *April 13, 2015* with a lease agreement for \$800,000. The solar power capacity is recorded as capital assets in the amount of \$776,628. A portion of the loan proceeds was used to pay issuance costs of \$23,372. Annual payments of \$80,167.08, including principal and interest accruing at 5.75%, are due on *June 1, 2015 to May 1, 2030*. For its participation, the City receives energy credits to be used against energy consumption at various facilities.

Financial Obligations	Year	Interest	Principal	Total
Community Solar Garden Note	2015	27,322.90	19,441.23	46,764.13
	2016	44,561.34	35,605.74	80,167.08
	2017	42,429.22	37,737.86	80,167.08
	2018	40,169.41	39,997.67	80,167.08
	2019	37,774.27	42,392.81	80,167.08
	2020	35,235.71	44,931.37	80,167.08
	2021	32,545.14	47,621.94	80,167.08
	2022	29,693.46	50,473.62	80,167.08
	2023	26,671.01	53,496.07	80,167.08
	2024	23,467.57	56,699.51	80,167.08
	2025	20,072.31	60,094.77	80,167.08
	2026	16,473.73	63,693.35	80,167.08
	2027	12,659.65	67,507.43	80,167.08
	2028	8,617.19	71,549.89	80,167.08
	2029	4,332.67	75,834.41	80,167.08
	2030	480.62	32,922.33	33,402.95
<b>Community Solar Garden Note Total</b>		<b>\$402,506.20</b>	<b>\$800,000.00</b>	<b>\$1,202,506.20</b>

