

City Treasurer Financial Report - December 2016

(All figures Unaudited)

2016 Adjusted ¹	DEC 2016 Actual	Year To Date	% of Budget
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The new monthly City Treasurer's Report uses the existing monthly financial report prepared by the Accounting Division and provides a budget comparison based on the annual total budget amount for revenues and expenditures and the monthly amount. Additionally, information on City restricted funds and a summary of investments is included in this report. The 2016 City Budget can be found online at: <http://www.ci.wheatridge.co.us/115/City-Budget>. Reported figures have not been audited.

SECTION 1: GENERAL FUND REVENUES

SALES TAXES

Sales Tax	\$17,745,000	\$3,616,208	\$18,314,163	103%
Sales Tax Audit Revenue	\$477,000	\$15,867	\$359,356	75%
TIF - Wheat Ridge Cyclery ²	\$40,000	\$11,597	\$72,017	180%
ESTIP - Liquid Art Works (Colorado Plus) ²	\$25,000	\$1,241	\$21,568	86%
ESTIP - Muscle Masster ²	\$7,000	\$494	\$6,143	88%
ESTIP - Walrus (West 29th Ave Rest) ²	\$10,000	\$0	\$3,548	35%
TIF - Kipling Ridge ²	\$520,000	\$37,555	\$475,996	92%
TIF - WR Corners ²	\$200,000	\$0	\$0	0%
TOTAL SALES TAXES	\$19,024,000	\$3,682,962	\$19,252,791	101%

OTHER TAXES

Real Property Tax	\$760,000	\$134	\$848,612	112%
Liquor Occupational Tax	\$58,000	-\$320	\$30,600	53%
Auto Ownership Tax	\$60,000	\$11,181	\$68,550	114%
Xcel Franchise Tax	\$1,350,000	\$295,293	\$1,189,354	88%
Telephone Occupation Tax	\$400,000	\$74,741	\$462,567	116%
Lodgers Tax	\$750,000	\$91,689	\$726,275	97%
Admissions Amusement Tax	\$43,500	\$8,999	\$43,549	100%
TOTAL OTHER TAXES	\$3,421,500	\$481,717	\$3,369,507	98%

USE TAXES

Use Tax - Retail/Professional	\$700,000	\$164,041	\$845,583	121%
Use Tax - Building	\$1,100,000	\$49,919	\$757,682	69%
Use Tax - Auto	\$1,700,000	\$315,087	\$1,655,292	97%
TOTAL USE TAXES	\$3,500,000	\$529,047	\$3,258,557	93%

LICENSE

Amusement Machine License	\$6,600	\$540	\$6,600	100%
Arborist License	\$1,700	\$0	\$1,475	87%
Contractors License	\$125,000	\$12,325	\$137,909	110%

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Liquor License Fee	\$18,000	\$1,231	\$14,923	83%
Building Permits	\$800,000	\$39,459	\$503,297	63%
Street Cut Permits	\$160,000	\$10,783	\$252,586	158%
Cable TV Permits	\$365,000	\$106,110	\$398,353	109%
Elevator Inspection Fees	\$28,000	\$0	\$28,290	101%
Pawn Shop License Fees	\$10,000	\$0	\$10,000	100%
Business License Fees	\$85,000	\$820	\$104,157	123%
TOTAL LICENSE	\$1,599,300	\$171,268	\$1,457,590	91%

INTERGOVERNMENTAL

Cigarette Tax	\$84,000	\$26,661	\$98,890	118%
County Road and Bridge	\$280,000	\$1,719	\$285,584	102%
Arvada Ridge Redevelopment	\$100,000	\$0	\$100,000	100%
Highway Users Tax	\$1,050,000	\$169,480	\$970,880	92%
Motor Vehicle Registration	\$119,000	\$18,706	\$122,274	103%
Wheat Ridge Fire Radio	\$31,500	\$0	\$17,725	56%
E911 Reimbursements	\$59,500	\$0	\$41,158	69%
EPA Brownfields Grant	\$79,000	\$1,150	\$37,511	47%
HEAL Grant	\$4,000	\$0	\$4,000	100%
Police - CATPA Auto Theft Grant	\$84,500	\$15,678	\$77,477	92%
Police - Seat Belt Safety Grant	\$2,500	\$0	\$1,500	60%
Police - Drug Overtime Grant	\$20,000	\$3,161	\$25,194	126%
Police - Bryne Grant	\$11,454	\$0	\$11,454	100%
Police - Child Safety Grant	\$5,000	\$0	\$0	0%
Police - Ballistic Vest Grant	\$7,500	\$2,100	\$5,937	79%
Police - LEAF Grant	\$17,500	\$3,836	\$13,191	75%
Police - HVIDE	\$11,500	\$2,135	\$15,848	138%
Police - 2016 Post Grant	\$7,500	\$0	\$10,476	140%
TOTAL INTERGOVERNMENTAL	\$1,974,454	\$244,626	\$1,839,099	93%

SERVICES

Zoning Applications	\$42,400	\$32,090	\$56,148	132%
Planning Reimbursement Fees	\$3,000	\$120	\$712	24%
Engineering Fees	\$14,000	\$1,250	\$38,857	278%
Misc. Zoning Fees	\$1,000	\$86	\$924	92%
Plan Review Fees	\$225,000	\$8,421	\$215,946	96%
Pavilion/Park Rental Revenue	\$25,500	\$0	\$27,622	108%
Athletics Revenue	\$119,430	\$6,068	\$107,153	90%
Active Adult Center Revenue	\$202,600	\$13,644	\$173,130	85%
Parks Historic Facilities	\$21,500	\$606	\$30,230	141%
Gen. Prog. Revenue	\$166,510	\$11,309	\$155,225	93%

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(All figures Unaudited)	2016 Adjusted ¹	DEC 2016 Actual	Year To Date	% of Budget
Anderson Building Revenue	\$11,000	\$1,200	\$12,018	109%
Outdoor Swimming Fees	\$146,100	\$0	\$153,876	105%
Retail Marijuana Fees	\$130,000	\$39,618	\$178,249	137%
Police Report Fees	\$15,000	\$1,093	\$13,406	89%
Pawn Shop Ticket Fees	\$20,000	\$5,328	\$23,014	115%
Sex Offender Registration	\$7,000	\$500	\$6,755	97%
Police Drug Destruction Fees	\$200	\$0	\$150	75%
Police Fees - MISC	\$5,000	\$245	\$4,379	88%
Police Duty Reimbursement	\$53,160	\$21,240	\$47,483	89%
TOTAL SERVICES	\$1,208,400	\$142,818	\$1,245,277	103%
FINES & FORFEITURES				
Municipal Court Fines	\$110,000	\$8,333	\$104,037	95%
Nuisance Violations Fees	\$50,000	\$2,135	\$32,287	65%
Handicap Parking Fees	\$750	\$0	\$960	128%
Traffic	\$425,000	\$36,009	\$533,928	126%
General	\$60,000	\$2,847	\$40,804	68%
Other	\$18,000	\$900	\$9,409	52%
Parking	\$7,000	\$175	\$3,240	46%
No Proof of Insurance	\$15,000	\$1,371	\$22,081	147%
TOTAL FINE & FORFEITURES	\$685,750	\$51,770	\$746,746	109%
INTEREST				
Interest Earnings	\$50,000	\$4,261	\$35,227	70%
TOTAL INTEREST	\$50,000	\$4,261	\$35,227	70%
OTHER				
Cable Peg Fees	\$38,000	\$10,600	\$41,225	108%
Miscellaneous Revenue - Zoppe Circus	\$0	\$0	\$0	n/a
Xcel Solar Garden Credits	\$50,000	\$10,395	\$71,377	143%
Miscellaneous Income	\$485,000	\$67,518	\$361,338	75%
TOTAL OTHER	\$573,000	\$88,513	\$473,940	83%
Total General Fund	\$32,036,404	\$5,396,982	\$31,678,734	99%
Fund Balance Carryover	\$8,271,981	\$0	\$8,951,966	
Total Funds Available	\$40,308,385	\$5,396,982	\$40,630,700	

SECTION 2: GENERAL FUND EXPENDITURES

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(All figures Unaudited)	2016 Adjusted ¹	DEC 2016 Actual	Year To Date	% of Budget
Legislative				
Legislative Services	\$445,222	\$25,566	\$419,474	94%
Total	\$445,222	\$25,566	\$419,474	94%
City Manager's Office				
City Manager	\$312,856	\$67,313	\$312,115	100%
Economic Development	\$1,760,378	\$113,574	\$1,440,386	82%
Total	\$2,073,234	\$180,887	\$1,752,501	85%
City Attorney				
City Attorney	\$298,063	\$51,195	\$276,659	93%
Total	\$298,063	\$51,195	\$276,659	93%
City Clerk's Office				
City Clerk	\$156,199	\$33,486	\$138,367	89%
Total	\$156,199	\$33,486	\$138,367	89%
City Treasurer				
City Treasurer	\$44,228	\$4,446	\$44,110	100%
Total	\$44,228	\$4,446	\$44,110	100%
Central Charges				
Central Charges	\$2,874,356	\$211,449	\$2,835,839	99%
Total	\$2,874,356	\$211,449	\$2,835,839	99%
Municipal Court				
Municipal Court	\$894,033	\$125,256	\$879,878	98%
Total	\$894,033	\$125,256	\$879,878	98%
Administrative Services				
Administration	\$404,831	\$53,310	\$396,431	98%
Public Information	\$303,641	\$35,183	\$231,646	76%
Finance	\$302,449	\$43,215	\$289,947	96%
Human Resources	\$581,712	\$79,407	\$559,921	96%
Sales Tax	\$317,416	\$34,956	\$232,480	73%
Purchasing and Contracting	\$123,713	\$20,213	\$121,123	98%
Information Technology	\$1,681,658	\$166,954	\$1,645,396	98%
Total	\$3,715,420	\$433,238	\$3,476,944	94%
Community Development				
Administration	\$217,367	\$27,575	\$215,500	99%
Planning	\$246,895	\$23,341	\$216,220	88%
Building	\$543,163	\$59,237	\$535,351	99%
Long Range Planning	\$226,236	\$13,275	\$186,662	83%
Total	\$1,233,661	\$123,428	\$1,153,733	94%
Police				
Administration	\$880,366	\$103,506	\$823,768	94%

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(All figures Unaudited)	2016 Adjusted ¹	DEC 2016 Actual	Year To Date	% of Budget
Grants	\$113,783	\$16,435	\$99,792	88%
Community Services Team	\$407,860	\$5,053	\$282,043	69%
Communications Center	\$820,371	\$95,207	\$791,642	96%
Crime Prevention Team	\$251,994	\$34,300	\$251,193	100%
Records Team	\$358,915	\$48,040	\$356,770	99%
Training and Accreditation	\$301,479	\$32,639	\$223,147	74%
Patrol	\$4,322,364	\$534,244	\$4,325,723	100%
Investigations Bureau	\$2,221,352	\$266,261	\$2,088,832	94%
Crime & Traffic Team	\$441,285	\$60,729	\$435,020	99%
Total	\$10,119,769	\$1,196,414	\$9,677,930	96%
Public Works				
Administration	\$151,869	\$19,741	\$150,718	99%
Engineering	\$1,165,226	\$159,593	\$1,114,161	96%
Operations	\$3,572,217	\$317,597	\$3,133,960	88%
Total	\$4,889,312	\$496,931	\$4,398,839	90%
Parks and Recreation				
Administration	\$254,720	\$31,963	\$247,751	97%
Recreation	\$215,364	\$31,053	\$207,953	97%
Parks Maintenance	\$1,484,561	\$138,338	\$1,369,473	92%
Forestry	\$445,821	\$41,958	\$389,219	87%
Parks & Open Space	\$323,429	\$21,314	\$232,358	72%
Anderson Building	\$42,900	\$4,066	\$39,558	92%
Athletics	\$191,154	\$22,493	\$181,072	95%
General Programs	\$290,617	\$33,029	\$244,904	84%
Outdoor Pool	\$391,078	\$1,648	\$360,074	92%
Active Adult Center	\$551,709	\$62,903	\$490,221	89%
Historic Buildings	\$92,796	\$8,907	\$84,760	91%
Facility Maintenance	\$466,939	\$47,023	\$405,697	87%
Total	\$4,751,088	\$444,695	\$4,253,040	90%
Total General Fund	\$31,494,585	\$3,326,991	\$29,307,314	93%
Transfers to Special Revenue Funds	\$3,065,785	\$1,450,000	\$3,065,785	
Total General Fund With Transfers	\$34,560,370	\$4,776,991	\$32,373,099	
Excess of revenues over/under expenditures	\$2,523,966	-\$619,991	\$694,365	

SECTION 3: RESTRICTED FUNDS

City Treasurer Financial Report - December 2016

(All figures Unaudited)	2016 Adjusted ¹	DEC 2016 Actual	Year To Date	% of Budget
Fund Balance Ending	\$5,748,015		\$8,257,601	
Reserved for Emergencies ³	\$1,181,000	\$1,181,000	\$1,181,000	
Reserved for Channel 8 ⁴	\$206,783	\$206,783	\$206,783	
Unrestricted Fund Balance	\$4,360,232		\$6,869,818	
Unrestricted Fund Balance	13.8%		23.4%	

SECTION 4: SPECIAL REVENUE FUNDS EXPENDITURES

Capital Improvement Program (CIP)

Expenditures	\$8,324,587	\$1,125,747	\$4,847,348	58%
TOTAL EXPENDITURES	\$8,324,587	\$1,125,747	\$4,847,348	58%

Public Art Fund

Expenditures	\$0	\$0	\$0	n/a
TOTAL EXPENDITURES	\$0	\$0	\$0	

Police Investigation Fund

Expenditures	\$48,536	\$0	\$23,745	49%
TOTAL EXPENDITURES	\$48,536	\$0	\$23,745	49%

Open Space Fund

Expenditures	\$2,506,202	\$259,868	\$877,364	35%
TOTAL EXPENDITURES	\$2,506,202	\$259,868	\$877,364	35%

Municipal Court

Expenditures	\$29,000	\$7,278	\$16,471	57%
TOTAL EXPENDITURES	\$29,000	\$7,278	\$16,471	57%

Conservation Trust

Expenditures	\$585,035	\$36,932	\$354,902	61%
TOTAL EXPENDITURES	\$585,035	\$36,932	\$354,902	61%

Capital Equipment Replacement Fund

Expenditures	\$432,509	\$0	\$218,735	51%
TOTAL EXPENDITURES	\$432,509	\$0	\$218,735	51%

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(All figures Unaudited)	2016 Adjusted ¹	DEC 2016 Actual	Year To Date	% of Budget
Crime Prevention/Code Enforcement Fund				
Expenditures	\$411,016	\$54,434	\$404,246	98%
TOTAL EXPENDITURES	\$411,016	\$54,434	\$404,246	98%

Recreation Center				
Expenditures	\$2,379,401	\$288,087	\$2,291,647	96%
TOTAL EXPENDITURES	\$2,379,401	\$288,087	\$2,291,647	96%

SECTION 5: SPECIAL REVENUE FUNDS REVENUES

Capital Improvement Program (CIP)				
Revenues	\$6,073,345	\$1,689,750	\$5,828,265	96%
TOTAL REVENUES	\$6,073,345	\$1,689,750	\$5,828,265	96%

Public Art Fund				
Revenues	\$96,340	\$2,179	\$83,611	87%
TOTAL REVENUES	\$96,340	\$2,179	\$83,611	87%

Police Investigation Fund				
Revenues	\$68,216	\$0	\$92,883	136%
TOTAL REVENUES	\$68,216	\$0	\$92,883	136%

Open Space Fund				
Revenues	\$1,717,239	\$399,343	\$2,643,931	154%
TOTAL REVENUES	\$1,717,239	\$399,343	\$2,643,931	154%

Municipal Court				
Revenues	\$107,622	\$1,875	\$106,613	99%
TOTAL REVENUES	\$107,622	\$1,875	\$106,613	99%

Conservation Trust				
Revenues	\$515,878	\$0	\$716,080	139%
TOTAL REVENUES	\$515,878	\$0	\$716,080	139%

Capital Equipment Replacement Fund				
Revenues	\$563,121	\$50,015	\$573,047	102%
TOTAL REVENUES	\$563,121	\$50,015	\$573,047	102%

Crime Prevention/Code Enforcement Fund

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Revenues	\$616,859	\$34,985	\$850,500	138%
TOTAL REVENUES	\$616,859	\$34,985	\$850,500	138%

Recreation Center

Revenues	\$2,973,411	\$188,550	\$3,036,068	102%
TOTAL REVENUES	\$2,973,411	\$188,550	\$3,036,068	102%

SECTION 6: OVERALL SUMMARY

TOTAL GENERAL FUND REVENUES	\$40,308,385	\$5,396,982	\$40,630,700	101%
TOTAL GENERAL FUND EXPENDITURES	\$34,560,370	\$4,776,991	\$32,373,099	94%
TOTAL CAPITAL FUNDS REVENUES	\$6,073,345	\$1,689,750	\$5,828,265	96%
TOTAL CAPITAL FUNDS EXPENDITURES	\$8,324,587	\$1,125,747	\$4,847,348	58%
TOTAL SPECIAL REVENUE FUNDS REVENUES	\$6,658,686	\$676,949	\$8,102,734	122%
TOTAL SPECIAL REVENUE FUNDS EXPENDITURES	\$14,716,286	\$1,772,345	\$9,034,459	61%
GRAND TOTAL REVENUES	\$53,040,416	\$7,763,680	\$54,561,699	103%
GRAND TOTAL EXPENDITURES	\$57,601,243	\$7,675,083	\$46,254,906	80%

SECTION 7: INVESTMENT SUMMARY

TOTAL INVESTED FUNDS	\$4,938,489
TOTAL CASH	\$5,764,922
OVERALL TOTAL FUNDS	\$10,703,411

Notes:

¹The Adjusted budget is the annual budget approved by City Council, including any amendments, carryovers from the prior fiscal year, and mid-year supplemental budget appropriations.

²The TIF/ESTIP agreements are economic development incentive agreements between businesses/developers, Renewal Wheat Ridge and the City to expand our retail sales and property tax base.
³Restricted for emergencies as required by TABOR.

⁴Restricted PEG Fee revenues for Government Access Channel 8 expenditures.