

City Treasurer Financial Report - DECEMBER 2018 PRELIMINARY

(All figures Unaudited)

2018 Adjusted ¹	December 2018 PRELIM	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 Financial Services 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 2018 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	\$18,619,038	\$3,831,915	\$18,956,600	102%
Sales Tax Audit Revenue	\$275,000	\$16,826	\$42,138	15%
TIF - Kipling Ridge ²	\$550,000	\$90,175	\$550,000	100%
TIF - Wheat Ridge Corners ²	\$215,500	\$14,354	\$62,099	29%
TIF - Swiss Flower & Gift ²	\$0	\$2,300	\$5,749	0%
TOTAL SALES TAXES	\$19,659,538	\$3,955,569	\$19,616,585	100%

OTHER TAXES

Real Property Tax	\$904,096	\$989	\$1,007,000	111%
Liquor Occupational Tax	\$78,596	\$27,983	\$62,000	79%
Auto Ownership Tax	\$65,000	\$19,219	\$97,426	150%
Xcel Franchise Tax	\$1,300,000	\$292,466	\$1,195,000	92%
Telephone Occupation Tax	\$451,440	\$44,771	\$475,000	105%
Lodgers Tax	\$790,000	\$103,735	\$758,533	96%
Admissions Amusement Tax	\$42,000	\$5,398	\$43,000	102%
TOTAL OTHER TAXES	\$3,631,132	\$494,561	\$3,637,959	100%

USE TAXES

Use Tax - Retail/Professional	\$914,218	\$0	\$1,313,733	144%
Use Tax - Building	\$1,400,000	\$775,426	\$3,836,715	274%
Use Tax - Auto	\$1,700,000	\$299,784	\$1,736,616	102%
TOTAL USE TAXES	\$4,014,218	\$1,075,209	\$6,887,063	172%

LICENSE

Amusement Machine License	\$6,000	\$1,260	\$6,000	100%
Arborist License	\$1,725	\$0	\$1,515	88%
Contractors License	\$120,000	\$11,925	\$160,675	134%
Liquor License Fee	\$15,500	\$2,221	\$20,726	134%
Building Permits	\$1,000,000	\$83,513	\$1,184,224	118%

City Treasurer Financial Report - DECEMBER 2018 **PRELIMINARY**

(All figures Unaudited)	2018 Adjusted ¹	December 2018 PRELIM	Year To Date	% of Budget
Street Cut Permits	\$205,000	\$7,319	\$197,120	96%
Cable TV Permits	\$390,000	\$111,387	\$410,000	105%
Pawn Shop License Fees	\$10,000	\$0	\$10,000	100%
Business License Fees	\$106,865	\$9,920	\$40,236	38%
TOTAL LICENSE	\$1,855,090	\$227,544	\$2,030,495	109%

INTERGOVERNMENTAL

Cigarette Tax	\$85,000	\$6,342	\$72,684	86%
County Road and Bridge	\$280,000	\$0	\$329,528	118%
Arvada Ridge Redevelopment	\$100,000	\$0	\$100,000	100%
Regional Air Quality Council Grant	\$0	\$0	\$1,759	0%
Highway Users Tax	\$1,050,000	\$175,852	\$1,327,185	126%
Motor Vehicle Registration	\$135,000	\$18,727	\$120,000	89%
Police - CATPA Auto Theft Grant	\$80,000	\$5,163	\$50,928	64%
Police - Seat Belt Safety Grant	\$3,000	\$0	\$0	0%
Police - Drug Overtime Grant	\$10,000	\$0	\$7,957	80%
Police - Bryne Grant	\$10,178	\$0	\$0	0%
Police - Child Safety Grant	\$1,675	\$0	\$0	0%
Parks - Jefferson County Trail & Tree	\$6,698	\$0	\$3,812	57%
Police - LEAF Grant	\$10,000	\$0	\$0	0%
POLICE-BALLISTIC VEST GRANT	\$0	\$0	\$0	0%
Police - HVIDE	\$15,000	\$0	\$10,359	69%
2016 PD POST GRANT	\$0	\$0	\$350	0%
TOTAL INTERGOVERNMENTAL	\$1,786,551	\$206,084	\$2,024,563	113%

SERVICES

Zoning Applications	\$75,000	\$1,130	\$73,786	98%
Planning Reimbursement Fees	\$3,000	\$120	\$5,014	167%
Engineering Fees	\$25,000	\$0	\$16,516	66%
Misc. Zoning Fees	\$750	\$23	\$2,258	301%
Plan Review Fees	\$250,000	\$17,015	\$499,046	200%
Pavilion/Park Rental Revenue	\$26,000	\$0	\$23,415	90%
Athletics Revenue	\$86,480	\$6,083	\$108,557	126%
Active Adult Center Revenue	\$198,050	\$12,850	\$224,448	113%
Parks Historic Facilities	\$24,000	\$2,006	\$22,494	94%
Gen. Prog. Revenue	\$170,394	\$8,145	\$162,202	95%
Anderson Building Revenue	\$5,000	\$0	\$15,702	314%
Outdoor Swimming Fees	\$150,000	\$0	\$167,979	112%
Retail Marijuana Fees	\$180,000	\$18,059	\$193,339	107%
Police Report Fees	\$15,000	\$1,290	\$14,351	96%

City Treasurer Financial Report - DECEMBER 2018 PRELIMINARY

(All figures Unaudited)	2018 Adjusted ¹	December 2018 PRELIM	Year To Date	% of Budget
Pawn Shop Ticket Fees	\$24,000	\$1,897	\$17,740	74%
Sex Offender Registration	\$6,800	\$325	\$5,475	81%
Police Drug Destruction Fees	\$175	\$10	\$90	51%
Police Fees - MISC	\$4,100	\$0	\$2,670	65%
Police Duty Reimbursement	\$81,560	\$0	\$63,268	78%
TOTAL SERVICES	\$1,325,309	\$68,952	\$1,618,348	122%
FINES & FORFEITURES				
Municipal Court Fines	\$100,000	\$3,017	\$69,377	69%
Nuisance Violations Fees	\$40,000	\$330	\$18,211	46%
Handicap Parking Fees	\$900	\$0	\$225	25%
Traffic	\$500,000	\$15,555	\$201,496	40%
General	\$45,000	\$1,790	\$23,108	51%
Other	\$10,000	\$230	\$5,510	55%
Parking	\$3,500	\$120	\$2,175	62%
No Proof of Insurance	\$20,000	\$690	\$17,600	88%
TOTAL FINE & FORFEITURES	\$719,400	\$21,732	\$337,702	47%
INTEREST				
Interest Earnings	\$51,000	\$34,721	\$301,454	591%
TOTAL INTEREST	\$51,000	\$34,721	\$301,454	591%
OTHER				
Cable Peg Fees	\$42,000	\$0	\$31,607	75%
Hail Storm Insurance Proceeds	\$500,000	\$115,873	\$363,475	73%
Xcel Solar Garden Credits	\$60,000	\$0	\$39,234	65%
Miscellaneous Income	\$628,310	\$25,510	\$337,059	54%
TOTAL OTHER	\$1,230,310	\$141,382	\$771,374	63%
Total General Fund	\$34,272,548	\$6,225,755	\$37,225,544	109%
Fund Balance Carryover	\$10,373,294	\$0	\$13,804,110	
Total Funds Available	\$44,645,842	\$6,225,755	\$51,029,654	114%

SECTION 2: GENERAL FUND EXPENDITURES

Legislative

Legislative Services	\$508,383	\$19,696	\$469,104	92%
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City Treasurer Financial Report - DECEMBER 2018 **PRELIMINARY**

(All figures Unaudited)	2018 Adjusted ¹	December 2018 PRELIM	Year To Date	% of Budget
Total	\$508,383	\$19,696	\$469,104	92%
City Manager's Office				
City Manager	\$388,789	\$29,730	\$315,830	81%
Economic Development	\$1,667,355	\$342,939	\$1,654,954	99%
Total	\$2,056,144	\$372,669	\$1,970,784	96%
City Attorney				
City Attorney	\$303,500	\$80,267	\$303,500	100%
Total	\$303,500	\$80,267	\$303,500	100%
City Clerk's Office				
City Clerk	\$157,727	\$10,637	\$112,180	71%
Total	\$157,727	\$10,637	\$112,180	71%
City Treasurer				
City Treasurer	\$43,878	\$3,315	\$40,702	93%
Total	\$43,878	\$3,315	\$40,702	93%
Central Charges				
Central Charges	\$4,424,231	\$606,269	\$3,615,133	82%
Total	\$4,424,231	\$606,269	\$3,615,133	82%
Municipal Court				
Municipal Court	\$1,004,222	\$88,337	\$916,225	91%
Total	\$1,004,222	\$88,337	\$916,225	91%
Administrative Services				
Administration	\$506,903	\$12,375	\$372,033	73%
Public Information	\$300,971	\$18,921	\$261,946	87%
Finance	\$570,410	\$53,769	\$573,670	101%
Human Resources	\$638,333	\$150,075	\$632,814	99%
Purchasing and Contracting	\$151,976	\$14,708	\$138,873	91%
Information Technology	\$1,797,313	\$270,467	\$1,860,025	103%
Total	\$3,965,906	\$520,315	\$3,839,361	97%
Community Development				
Administration	\$246,145	\$22,094	\$229,234	93%
Planning	\$742,094	\$162,078	\$572,533	77%
Building	\$1,561,582	\$61,223	\$1,280,038	82%
Total	\$2,549,821	\$245,395	\$2,081,805	82%
Police				
Administration	\$1,742,710	\$72,191	\$1,556,020	89%
Grants	\$133,904	\$11,147	\$102,741	77%
Community Services Team	\$275,198	\$8,556	\$174,516	63%
Crime Prevention Team	\$244,267	\$21,603	\$229,459	94%
Records Team	\$419,143	\$37,883	\$369,619	88%
Training and Accreditation	\$329,159	\$22,718	\$323,278	98%

City Treasurer Financial Report - DECEMBER 2018 PRELIMINARY

(All figures Unaudited)	2018 Adjusted ¹	December 2018 PRELIM	Year To Date	% of Budget
Patrol	\$4,839,930	\$539,323	\$4,950,949	102%
Investigations Bureau	\$2,164,393	\$192,649	\$1,978,459	91%
Crime & Traffic Team	\$416,402	\$32,186	\$355,114	85%
Total	\$10,565,106	\$938,256	\$10,040,155	95%
Public Works				
Administration	\$192,484	\$15,370	\$160,621	83%
Engineering	\$1,161,934	\$119,695	\$1,156,267	100%
Operations	\$3,546,237	\$148,933	\$2,932,934	83%
Total	\$4,900,655	\$283,998	\$4,249,822	87%
Parks and Recreation				
Administration	\$355,753	\$19,685	\$282,931	80%
Recreation	\$240,700	\$30,811	\$243,481	101%
Parks Maintenance	\$1,888,312	\$207,663	\$1,670,275	88%
Forestry	\$494,496	\$131,129	\$480,320	97%
Parks & Open Space	\$198,057	\$20,177	\$150,361	76%
Anderson Building	\$26,555	\$2,104	\$22,475	85%
Athletics	\$202,626	\$17,484	\$196,937	97%
General Programs	\$302,031	\$23,466	\$282,701	94%
Outdoor Pool	\$353,757	\$9,448	\$242,421	69%
Active Adult Center	\$587,737	\$40,425	\$489,285	83%
Historic Buildings	\$78,699	\$3,884	\$48,372	61%
Facility Maintenance	\$510,974	\$176,892	\$485,676	95%
Total	\$5,239,697	\$683,168	\$4,595,235	88%
Total General Fund	\$35,719,270	\$3,852,322	\$32,234,006	90%
Transfers to Special Revenue Funds	\$2,245,000	\$0	\$2,245,000	
Total General Fund With Transfers	\$37,964,270	\$3,852,322	\$34,479,006	91%

SECTION 3: RESTRICTED FUNDS

Fund Balance Ending	\$6,681,572	\$16,550,648
Reserved for Emergencies³	\$1,181,000	\$1,181,000
Reserved for Fruitdale⁴	\$1,085,000	\$1,085,000
Reserved for Channel 8⁵	\$206,783	\$206,783

City Treasurer Financial Report - DECEMBER 2018 PRELIMINARY

(All figures Unaudited)	2018 Adjusted ¹	December 2018 PRELIM	Year To Date	% of Budget
Unrestricted Fund Balance	\$5,293,789		\$15,162,865	
Unrestricted Fund Balance	14.8%		47.0%	

SECTION 4: SPECIAL REVENUE FUNDS EXPENDITURES

Capital Improvement Program (CIP)

Expenditures	\$7,729,259	\$1,659,121	\$3,662,489	47%
TOTAL EXPENDITURES	\$7,729,259	\$1,659,121	\$3,662,489	47%

Ballot Initiative 2E Fund

Expenditures	\$20,488,721	\$663,105	\$7,726,759	38%
TOTAL EXPENDITURES	\$20,488,721	\$663,105	\$7,726,759	38%

Public Art Fund

Expenditures	\$20,000	\$0	\$0	0%
TOTAL EXPENDITURES	\$20,000	\$0	\$0	0%

Police Investigation Fund

Expenditures	\$49,800	\$0	\$26,675	54%
TOTAL EXPENDITURES	\$49,800	\$0	\$26,675	54%

Open Space Fund

Expenditures	\$4,536,089	\$55,902	\$1,684,886	37%
TOTAL EXPENDITURES	\$4,536,089	\$55,902	\$1,684,886	37%

Municipal Court

Expenditures	\$33,000	\$0	\$15,738	48%
TOTAL EXPENDITURES	\$33,000	\$0	\$15,738	48%

Conservation Trust

Expenditures	\$1,014,297	\$5,800	\$436,436	43%
TOTAL EXPENDITURES	\$1,014,297	\$5,800	\$436,436	43%

Capital Equipment Replacement Fund

Expenditures	\$226,276	\$6,838	\$122,164	54%
TOTAL EXPENDITURES	\$226,276	\$6,838	\$122,164	54%

Crime Prevention/Code Enforcement Fund

Expenditures	\$515,147	\$37,213	\$442,907	86%
TOTAL EXPENDITURES	\$515,147	\$37,213	\$442,907	86%

City Treasurer Financial Report - DECEMBER 2018 PRELIMINARY

(All figures Unaudited)	2018 Adjusted ¹	December 2018 PRELIM	Year To Date	% of Budget
Recreation Center				
Expenditures	\$2,535,675	\$175,195	\$2,322,712	92%
TOTAL EXPENDITURES	\$2,535,675	\$175,195	\$2,322,712	92%

SECTION 5: SPECIAL REVENUE FUNDS REVENUES

Capital Improvement Program (CIP)

Revenues	\$6,279,376	\$49,075	\$4,446,182	71%
TOTAL REVENUES	\$6,279,376	\$49,075	\$4,446,182	71%

Ballot Initiative 2E Fund

Revenues	\$35,641,642	\$420,903	\$37,476,547	105%
TOTAL REVENUES	\$35,641,642	\$420,903	\$37,476,547	105%

Public Art Fund

Revenues	\$207,465	\$19,106	\$136,806	66%
TOTAL REVENUES	\$207,465	\$19,106	\$136,806	66%

Police Investigation Fund

Revenues	\$49,069	\$9	\$68,810	140%
TOTAL REVENUES	\$49,069	\$9	\$68,810	140%

Open Space Fund

Revenues	\$3,409,547	\$106,538	\$2,103,876	62%
TOTAL REVENUES	\$3,409,547	\$106,538	\$2,103,876	62%

Municipal Court

Revenues	\$110,917	\$918	\$108,834	98%
TOTAL REVENUES	\$110,917	\$918	\$108,834	98%

Conservation Trust

Revenues	\$800,479	\$2,331	\$761,287	95%
TOTAL REVENUES	\$800,479	\$2,331	\$761,287	95%

Capital Equipment Replacement Fund

Revenues	\$263,651	\$148	\$311,134	118%
TOTAL REVENUES	\$263,651	\$148	\$311,134	118%

Crime Prevention/Code Enforcement Fund

Revenues	\$935,736	\$40,026	\$901,882	96%
TOTAL REVENUES	\$935,736	\$40,026	\$901,882	96%

City Treasurer Financial Report - DECEMBER 2018 **PRELIMINARY**

(All figures Unaudited)

	2018 Adjusted ¹	December 2018 PRELIM	Year To Date	% of Budget
Recreation Center				
Revenues	\$2,752,368	\$177,430	\$2,403,498	87%
TOTAL REVENUES	\$2,752,368	\$177,430	\$2,403,498	87%

City Treasurer Financial Report - DECEMBER 2018 PRELIMINARY

(All figures Unaudited)

SECTION 6: OVERALL SUMMARY

	2018 Adjusted ¹	December 2018 PRELIM	Year To Date	% of Budget
TOTAL GENERAL FUND REVENUES	\$44,645,842	\$6,225,755	\$51,029,654	114%
TOTAL GENERAL FUND EXPENDITURES	\$37,964,270	\$3,852,322	\$34,479,006	91%
TOTAL CAPITAL PROJECTS FUNDS REVENUES	\$41,921,018	\$469,978	\$41,922,729	100%
TOTAL CAPITAL PROJECTS FUNDS EXPENDITURES	\$28,217,980	\$2,322,226	\$11,389,248	40%
TOTAL SPECIAL REVENUE FUNDS REVENUES	\$8,529,232	\$346,505	\$6,796,128	80%
TOTAL SPECIAL REVENUE FUNDS EXPENDITURES	\$8,930,284	\$280,948	\$5,051,518	57%
GRAND TOTAL REVENUES	\$95,096,092	\$7,042,238	\$99,748,511	105%
GRAND TOTAL EXPENDITURES	\$75,112,534	\$6,455,496	\$50,919,772	68%

SECTION 7: INVESTMENT SUMMARY

TOTAL INVESTED FUNDS	\$15,261,169
TOTAL CASH	\$1,829,766
OVERALL TOTAL FUNDS	\$17,090,935

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.

³ Restricted for emergencies as required by TABOR.

⁴ Represents outstanding amount owed by Fruitdale to the City

⁵ Restricted PEG Fee revenues for Government Access Channel 8 expenditures.